



FISCAL YEAR 2022

THIRD QUARTER BUDGET MONITORING REPORT



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INTRODUCTION

The Fiscal Year 2022 Third Quarter Budget Monitoring Report (Third Quarter Report) forecasts year-end projections of revenues and expenditures for funds with budgeted personnel expenditures compared to the current budget. Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. This report is an integral part of the budget process; it provides transparency to the City of San Diego's (City)'s budget and finances and delivers critical data for informed decision-making.

The Department of Finance (DoF) produces this report in collaboration with City departments to forecast revenues and expenditures. The Third Quarter Report is developed using nine months of actual (unaudited) activity in budgeted operating departments, with DoF and departmental projections of anticipated spending and revenue trends for the remainder of the fiscal year. In addition, the report includes significant variances in projected revenues and expenditures as compared to the Fiscal Year 2022 Mid-Year Budget Monitoring Report (Mid-Year Report).

This report provides details and analysis of the year-end projections using input from departments, statistical data, economic analysis, professional judgment and expertise from economic consultants, professional organizations, and other resources to support the year-end revenue and expenditure projections. Fiscal Year 2022 Charter 39 Supporting Schedules, which serve as a summary of the financial activity of the City as of March 31, 2022, are also included as attachments to this report.

The following discussions and analyses are included in this report:

- A high-level summary of projected revenues and expenditures
- Details on the major General Fund revenues and assumptions
- Discussion of significant General Fund revenue and expenditure variances
- Update on the General Fund Balance and Reserves
- Discussion of significant variances projected for non-General Funds
- Updates to the non-General Fund and Risk Management Reserves
- Updates requested by Council via Resolution or Appropriation Ordinance

This report also includes requested authorities and appropriation adjustments necessary to maintain budgetary control over certain General Fund and non-General Fund departments. Additional details regarding each appropriation adjustment request are included in the Appropriations Adjustment section of this report.

GENERAL FUND EXECUTIVE SUMMARY

Summary of FY 2022 General Fund Projections					
Table 1	in millions				
Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 1,743.5	\$ 1,764.1	\$ 1,777.6	\$ 13.5	0.8%
Major General Fund Revenues (less ARPA)	1,277.8	1,280.0	1,340.3	60.3	4.7%
American Rescue Plan Act (ARPA)	149.3	149.3	100.0	(49.3)	-33.0%
Departmental Revenues	316.4	334.7	337.3	2.6	0.8%
Expenditures	\$ 1,743.5	\$ 1,764.2	\$ 1,764.2	\$ (0.0)	0.0%
Personnel Expenditures	680.9	681.1	691.3	(10.3)	-1.5%
Fringe & Non-Personnel Expenditures	1,062.7	1,083.1	1,072.9	10.2	0.9%
Net Projected Activity¹	\$ -	\$ (0.1)	\$ 13.4	\$ 13.5	

¹ The Current Budget shows a negative net projected activity due to the carry forward of the Redistricting Commission's budget in the Citywide Program Expenditures Department.

Revenues

General Fund Revenues are projected to be \$13.5 million over the current budget at the end of the fiscal year, including \$60.3 million in major General Fund revenues when excluding the American Rescue Plan Act (ARPA) funds and \$2.6 million in departmental revenues. As a result of the increased revenues currently being projected, the City is expected to preserve \$49.3 million in budgeted ARPA funding to address future fiscal year needs, which is an increase of \$20.4 million from the Mid-Year Report. The City continues to see a strong, accelerated recovery from the COVID-19 pandemic, which can be seen in the growth of the Sales Tax and Transient Occupancy Tax projections, which is detailed later in this report. Given the complexities of the City's revenue, this report includes a comprehensive update on the changes to major revenues and departmental revenues when compared to the current budget and the Mid-Year Report.

A listing of General Fund projected revenues by department can be found in Attachment 1, and Departments with notable variances are discussed later in this report.

Expenditures

Personnel Expenditures

As shown in Table 1, General Fund Personnel Expenditures are projected to be over budget by \$10.3 million, which is within 1.5% of the current budget. In total, 10 of the 47 General Fund departments listed in the Appropriations Ordinance are projecting a combined overage of \$22.7 million with three departments making up roughly 98% of the total. The three departments are the Fire-Rescue Department (constant staffing, strike team deployments, and COVID-related impacts), the Police Department (overtime for extension of shift and patrol staffing backfill, and increased termination pay) and the City Attorney's Office (four percent reduction in salaries budget).

Offsetting the overage described above are the remaining 37 departments that are projecting to have combined personnel savings of \$12.4 million, with five departments making up roughly half of the projected savings. The largest savings is within the Parks and Recreation Department as a result of difficulties in filling vacancies and reduced hourly staffing due to operating hours at facilities being impacted by COVID-19. The other departments with notable projected personnel savings include Transportation, General Services - Facilities Division, Library, and Stormwater, with the most frequently cited reason being projected vacancies within the departments.

Non-Personnel Expenditures

As shown in Table 1, General Fund Fringe and Non-Personnel Expenditures are projected to be under budget by \$10.2 million by fiscal year end. Except for Transfers Out, Energy & Utilities, and Capital Expenditures, all other non-personnel expenditure categories are projected to be under budget. The largest category with projected savings is the Contracts category that is projected to be \$4.7 million below budget. The primary department contributing to these projected savings is the Homelessness Strategies and Solutions Department, and is the result of delays in the timing of the execution of agreements for shelter site improvements and leases. It is anticipated that these costs will now be incurred during Fiscal Year 2023. Other categories with notable savings include Fringe and Debt, at \$2.6 million and \$2.3 million respectively. The savings in Fringe can be attributed to increased vacancies in departments and the budget not anticipating how quickly new hires would begin to enter the pension system following the invalidation of Proposition B, which resulted in savings in the Supplemental Pension Savings Plan (SPSP) costs. The Debt category is projected under budget due to a change in funding for the purchase of public safety radios, which was expected to utilize the Equipment Vehicle Financing Program (EVFP) but will use bonds and Commercial Paper to finance the purchase instead.

These savings are partially offset with deficit projections in the Transfers Out and Energy & Utilities categories of \$2.9 million and \$620,000, respectively. The deficit currently projected in the Transfers Out category is primarily due to a transfer to the Capital Improvements Program to complete the reconstruction of the Qualification Range, which is one of three ranges at the Police Firing Range Complex. The deficit projected in the Energy & Utilities category is primarily related to increases in the cost of fuel (the cost per gallon has increased by an average of \$1.04 since the development of the non-discretionary budget), which is impacting a number of General Fund departments but primarily the Police Department, and is partially offset by savings in water in the Parks and Recreation Department.

A listing of individual department expenditure projections can be found in Attachment 2, and departments with notable variances are discussed later in this report.

Mid-Year to Third Quarter Report Overview

Table 2: Quarterly Comparison of FY 2022 General Fund Projections displays the changes from the Mid-Year Report to provide a comparison from the previous quarterly update. The Mid-Year Report projected that the General Fund would maintain a balanced approach through the partial preservation of ARPA funds for future fiscal years. As a result of continued revenue

performance, this has been updated in the Third Quarter Report to project additional preservation of ARPA funding, and an ending positive net position of \$13.4 million.

Quarterly Comparison of FY 2022 General Fund Projections				
<i>Table 2</i>	<i>in millions</i>			
Revenue/ Expenditures	Mid-Year Report	Year-End Projection	Variance	Variance %
Revenue	\$ 1,764.2	\$ 1,777.6	\$ 13.4	0.8%
Major General Fund Revenues (less ARPA)	1,308.9	1,340.3	31.4	2.4%
American Rescue Plan Act (ARPA)	120.4	100.0	(20.4)	-17.0%
Departmental Revenues	334.8	337.3	2.5	0.7%
Expenditures	\$ 1,764.2	\$ 1,764.2	\$ 0.0	0.0%
Personnel Expenditures	691.8	691.3	(0.5)	-0.1%
Fringe & Non-Personnel Expenditures	1,072.4	1,072.9	0.5	0.0%
Net Projected Activity	\$ 0.0	\$ 13.4	\$ 13.4	

GENERAL FUND REVENUE

MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to be over budget by \$10.9 million, which represents an increase of \$10.9 million from the Mid-Year Report. The increase in major General Fund revenues is primarily due to the accelerated recovery in sales tax and transient occupancy tax revenues—\$39.4 million and \$32.7 million respectively—following impacts from the COVID-19 pandemic. These increases are partially offset by the anticipated preservation of \$49.3 million in American Rescue Plan Act (ARPA) funds to be used in future years; and reduced property tax revenues of \$12.1 million due to a decrease in the growth rate applied to the assessed value of properties, decrease in the property tax in-lieu of Motor Vehicle License Fees (MVLFF), and a decrease in Redevelopment Property Tax Trust Fund (RPTTF) pass-through and residual payments. Additional details are discussed further in this section. **Table 3: FY 2022 Major General Fund Revenue Projections** summarizes this information.

FY 2022 Major General Fund Revenue Projections					
Table 3 in millions					
Revenue Source	Adopted Budget	Current Budget ⁴	Year-End Projection	Variance	Variance %
<i>Major General Fund Revenues</i>					
Property Tax	672.2	\$ 672.2	\$ 660.1	\$ (12.1)	-1.8%
Sales Tax	320.8	323.0	362.4	39.4	12.2%
Transient Occupancy Tax ¹	95.5	95.5	128.1	32.7	34.2%
Franchise Fees ²	78.3	86.2	90.0	3.8	4.4%
Other Major Revenues ³	111.0	103.1	99.7	(3.4)	-3.3%
Major General Fund Revenues Subtotal	1,277.8	1,280.0	1,340.3	60.3	4.7%
<i>Other Revenue Sources</i>					
American Rescue Plan Act	149.3	149.3	100.0	(49.3)	-33.0%
Total	\$ 1,427.2	\$ 1,429.4	\$ 1,440.3	\$ 10.9	0.8%

¹Total City FY 2022 Adopted Budget for transient occupancy tax is \$181.1 million and the projection is \$243.4 million. The balance is budgeted in the Transient Occupancy Tax Fund.

²Total City FY 2022 Adopted Budget for franchise fees revenue is \$162.3 million and the projection is \$183.1 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

³Includes the use of \$3.0 million of assigned fund balance for revenue received in Fiscal Year 2021 and programmed for use in Fiscal Year 2022.

⁴Current Budget for Franchise Fees and Other Major Revenues have been adjusted for categorical budget adjustments of \$7.9 million associated with the General Fund's portion of the SDG&E minimum bid payment.

The projections for major General Fund revenues are based on the most recent economic information and actual revenue distributions available to the City at the time that this report was prepared. The Fiscal Year 2022 Adopted Budget for the major General Fund revenues was developed by incorporating the assumption of a continued, yet gradual, fiscal recovery from the COVID-19 pandemic. However, similar to the Mid-Year Report, actual activity continues to exceed initial assumptions in an unprecedented accelerated and robust manner, which began in the fourth quarter of Fiscal Year 2021 as outlined in the Fiscal Year 2021 Year-End Financial Performance Report (Year-End Performance Report).

The accelerated and robust recovery from the COVID-19 pandemic is supported by various economic factors and indicators. Similar to the Mid-Year Report, factors include an increase in disposable income for consumers, including increases in personal income and enhanced

benefits such as government stimulus payments; vaccines becoming widely available to the public, including for those ages 5–12 years of age; lifting of international travel restrictions in November 2021; and the gradual return of group events across the City.

Local Economic Indicators			
<i>Table 4</i>			
Economic Indicator	Mar-21	Mar-22	Change %
Consumer Confidence	109.00	107.60	-1.3%
City of San Diego Consumer Price Index (CPI)	315.035	339.852	7.9%
City of San Diego Unemployment	6.5%	3.3%	-3.2%
City of San Diego Number of Unemployed	45,000	23,900	-46.9%
City of San Diego Home Sales ¹	16,169	17,517	8.3%
City of San Diego Median Home Price	\$668,500	\$850,000	27.2%
San Diego County Foreclosures ¹	168	184	9.5%
San Diego County Notices of Default ¹	836	1,289	54.2%

¹ Calendar year data through March.

Table 4: Local Economic Indicators reflects a summary of local key economic indicators, which continue to show improvement and growth. When compared to March 2021, the unemployment rate and the number of unemployed in the City of San Diego for March 2022 have improved—relatively reaching pre-pandemic levels. Home prices continue to rise, while the number of home sales have had more moderate growth, limited by available inventory. While not near pre-pandemic levels, foreclosures and notices of default have increased when comparing calendar year data through March 2021 and March 2022. This increase is primarily attributed to the easing of State Executive Orders initially implemented to regulate evictions and post-foreclosure evictions at the start of the pandemic—which significantly decreased the number of foreclosures and defaults in calendar years 2020 and 2021. Details on the major components of the City's General Fund major revenues and current projections are provided in the following sections.

Property Tax

FY 2022 Property Tax Revenue Projections					
<i>Table 5</i>					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	4.50%	4.00%	4.00%	-0.5%	N/A
Property Tax Projection	\$ 672.2	\$ 672.2	\$ 660.1	\$ (12.1)	-1.8%

As reflected in **Table 5: FY 2022 Property Tax Revenue Projections**, Property Tax is projected to be under budget by \$12.1 million at fiscal year-end. This represents an increase of \$1.6 million from the Mid-Year Report. Similar to the Mid-Year Report, the \$12.1 million decrease is primarily due to a decrease in the 1% property tax collections, the property tax in-lieu of Motor Vehicle License Fee (MVLf) payments, and the Redevelopment Property Tax Trust Fund (RPTTF) pass-through and residual payments. To better align with these decreases, the growth rate for property tax has been revised from the adopted growth rate of 4.50% to 4.00%, which is consistent with the Mid-Year Report.

Consistent with the most recent apportionment report provided by the County of San Diego, the 1% property tax collections are projected to decrease by \$7.8 million from the Adopted Budget. This decrease is primarily due to the assessed value of properties not reaching the 2.0 percent growth rate assumed in the Fiscal Year 2022 Adopted Budget. Under Proposition 13, a property's value may increase at the rate of the California Consumer Price Index (CCPI) but cannot exceed 2.0 percent per year, unless the property is improved or sold to establish a new assessed value. In October 2020, the CCPI was recorded at 286.843, which represents a 1.0 percent increase over the October 2019 CCPI of 283.901. Therefore, the assessed value of properties, not otherwise sold or improved, increased by 1.0 percent and not the assumed 2.0 percent, impacting the property tax secured tax roll in Fiscal Year 2022—property tax growth is based on the October 2020 CPI year-over-year growth due to a lag between the time assessed valuation is set by the County Assessor's Office and property tax revenue is received by the City.

Additionally, based on the actual calculation and payment schedule provided by the County in October 2021, property tax in-lieu of Motor Vehicle License Fee (MVLFF) decreased by \$2.7 million, which is revenue received by the City from the State of California to replace the motor vehicle license fee repealed in 2004.

Total tax sharings from the Residual Property Transfer Tax Fund (RPTTF), including pass-through and residual payments, are projected to be under budget by \$1.6 million. This decrease is primarily due to the Recognized Obligation Payment Schedule (ROPS) 15 allocation received in January 2022. Per the ROPS 15, total deposits available for allocation decreased; following the respective allocation calculation, the residual payment to the City is anticipated to decrease by \$1.7 million—which is the City's proportionate share of funds remaining in the RPTTF after the ROPS requirements have been met. The tax sharing pass-through payment from the Redevelopment Agencies (RDA) is also projected to decrease by \$102,000. Offsetting this decrease is a one-time revenue increase of \$207,000, which represents the City's share associated with the sale of Valencia Business Park.

The \$1.6 million increase when compared to the Mid-Year Report is primarily attributed to the following increases:

- \$741,000 in residual tax sharing following a prior period adjustment, in which \$4.2 million in available balance will now be used to support enforceable obligations in the ROPS 16 allocation, which increases the available residual balance distributed to the City;
- \$655,000 in 1% Property Tax collections based on the most recent apportionment report; and
- \$207,000 in the City's one-time estimated share from the sale of the Valencia Business Park site, which is anticipated to close in Spring 2022.

Table 6: FY 2022 Property Tax Revenue Projection Details reflects the composition of total Property Tax revenue.

FY 2022 Property Tax Revenue Projection Details					
Table 6					
	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 460.4	\$ 460.4	\$ 452.6	\$ (7.8)	-1.7%
MVLF Backfill	170.6	170.6	167.8	(2.7)	-1.6%
RPTTF Tax Sharing Pass-through Payments	10.4	10.4	10.3	(0.1)	-1.0%
RPTTF Residual Property Tax	30.9	30.9	29.4	(1.5)	-4.9%
Total	\$ 672.2	\$ 672.2	\$ 660.1	\$ (12.1)	-1.8%

The City of San Diego Successor Agency and the City received the Final Determination letter from the California Department of Finance (CA DoF) regarding the submission of ROPS 22-23 on April 13, 2022. The CA DoF approved all the items listed on the ROPS 22-23; however, a prior period adjustment for the ROPS 19-20 period was included, thereby increasing the residual property tax distributions. The prior period adjustment is a reduction of \$4.2 million resulting from the County Auditor-Controller's review of the forms submitted by the San Diego City Successor Agency. In addition, the final RPTTF deposits will be received from the County in June 2022. DOF will incorporate the updates to the final RPTTF distributions and discuss any significant variances in the Fiscal Year 2022 Year-End Performance Report.

Sales Tax

FY 2022 Sales Tax Revenue Projections					
Table 7					
	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	13.16%	13.16%	19.34%	6.18%	N/A
Sales Tax Projection	\$ 320.8	\$ 323.0	\$ 362.4	\$ 39.4	12.2%

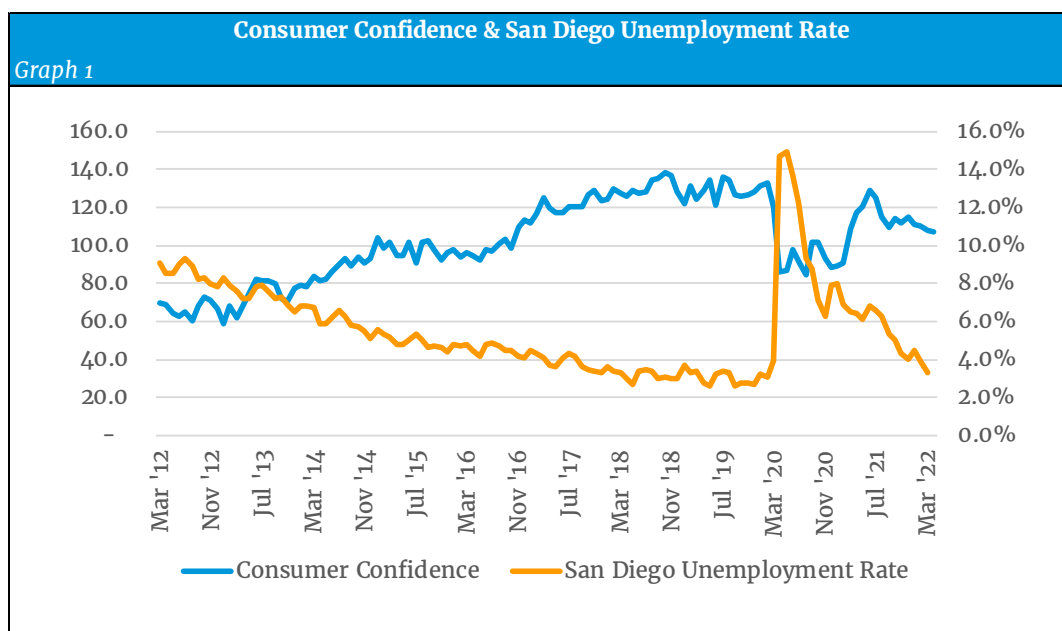
As reflected in **Table 7: FY 2022 Sales Tax Revenue Projections**, Sales Tax revenue is projected to be over budget by \$39.4 million at fiscal year-end. This represents an increase of \$21.2 million from the Mid-Year Report. The increase in sales tax receipts is primarily due to the sustained and ongoing trend of consumers purchasing goods at record rates and the impact of high inflation on consumer products. To better align with sales tax receipts received through April 2022, the growth rate for sales tax has been revised from the adopted growth rate of 13.16% to 19.34%.

Similar to the Mid-Year Report, the most recent sales tax receipts continue to reflect record-level consumer spending on taxable goods. Consumer spending is sustained by consumer buying power, which is supported by decreasing unemployment rates and consumers' available disposable income as a result of strong personal balance sheets, enhanced government benefits received in the first half of the fiscal year, increasing personal income, and consumers' ability to accumulate personal savings. These factors combined have sustained consumers' willingness to spend discretionary income on taxable goods. While consumers continue to spend on goods, pent-up demand for services, including food services, also drives the increase in sales tax receipts. This trend is evident in the positive business performance most recently realized across various sectors including fuel and service stations, restaurants, auto sales, and department stores, as consumers shift to local places of sales. To further contextualize the strength of consumer spending, sales tax receipts did not see significant

impacts from the COVID-19 Omicron variant—the lack of impact is attributed to strengths in consumer demand for goods and the shift in pent-up demand for service experiences despite surges in COVID-19 variants.

Additionally, a major factor in the overall increase in sales tax receipts is the rising costs of goods as a result of inflation—the Third Quarter Report includes higher impacts from inflation than assumed in the Mid-Year Report. The San Diego Consumer Price Index (CPI), a metric that measures costs across many consumer items, increased by 7.9% from 315.035 in March 2021 to 339.852 in March 2022. The increase in CPI is driven by supply chain disruptions, which results in upward pressure on the price of goods. Global supply chains have been impacted by a shortage of workers due to the ebbs and flows of COVID-19 infection rates, production and distribution bottlenecks, and the atypical, elevated consumer demand—all of which limit supply availability and result in a demand-pull increase of prices. To capture the recent impacts of inflation on sales tax receipts, the growth rate for sales tax has been revised to 19.8% for the remaining two quarters of the fiscal year, which results in an overall year-over-year growth rate of 19.34%. This assumption is consistent with the most recent forecast prepared by the City’s sales tax consultant, and the CPI forecast included in the UCLA Anderson Forecast March 2022 Economic Forecast.

Primary economic indicators that drive consumer spending and growth in sales tax receipts include unemployment rate and consumer confidence. As preliminarily reported by the California Employment Development Department, the March 2022 unemployment rate for the City of San Diego is 3.3%, which represents a decrease of 3.2% when compared to 6.5% in March 2021—relatively reaching pre-pandemic levels. Moreover, consumer confidence, a measurement of consumers’ willingness to spend, was recorded at 107.6 in March 2022, which represents a slight decrease of 1.3% when compared to 109.0 in March 2021. While consumer confidence fluctuates month-to-month as consumers respond to reservations regarding future variants, supply chain disruptions, inflation, and geopolitical events, consumer consumption remains strong and is anticipated to sustain through fiscal year-end. These indicators are depicted in **Graph 1: Consumer Confidence & San Diego Unemployment Rate**.



Source: Consumer Confidence Board

Similar to the Mid-Year Report, sales tax revenue will continue to be closely monitored for factors that could impact consumer confidence and business performance. This includes unresolved supply chain disruptions, inflation impacts, and federal interest rate increases. Any potential increase or decrease in local taxable sales performance will directly impact the City's sales tax projection and will be reflected in the Fiscal Year 2022 Year-End Performance Report.

Transient Occupancy Tax (TOT)

Table 8 FY 2022 Transient Occupancy Tax (TOT) Revenue Projections ¹					
in millions					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	62.5%	62.5%	89.7%	27.2%	N/A
TOT Projection	\$ 95.5	\$ 95.5	\$ 128.1	\$ 32.7	34.2%

¹Total City FY 2022 Adopted Budget for transient occupancy tax is \$181.1 million and the projection is \$243.4 million. The balance is budgeted in the Transient Occupancy Tax Fund.

As reflected in **Table 8: FY 2022 Transient Occupancy Tax (TOT) Revenue Projections**, Transient Occupancy Tax (TOT) revenue is projected to be over budget by \$32.7 million at fiscal year-end, which represents an increase of \$8.2 million from the Mid-Year Report. This increase is primarily attributed to headways made by leisure travel, which continues to trend above 2019 levels and assists with offsetting the gradual return of business and group travel. To better align with overall TOT receipts received through March, the growth rate for Transient Occupancy Tax has been revised from the adopted growth rate of 62.5% to 89.7%.

Similar to the Mid-Year Report, the sustained growth in TOT revenues is supported by favorable conditions, including vaccinations becoming widely available, reduced public health concerns, and the sustained pent-up demand for leisure travel. While TOT receipts did experience an impact from COVID-19 variants, including Omicron in the month of January, the projection for the remaining periods assumes that future variants will not result in substantial changes to TOT receipts. As a result, based on current year trends, relative to Fiscal Year 2019 levels, the projection for remaining periods has been revised to be consistent with the current average performance of periods in which variant impacts were not experienced. The reduced public health concerns foster favorable conditions for leisure travel as business and group travel gradually return following revisions to travel policies and group congregation restrictions. Positive market factors that further support tourism include the large regional drive market for leisure travel and strong prospects in the group market as business and group travel gradually returns—the San Diego Tourism Authority has focused on destination marketing and has released new marketing campaigns to capture a broader audience and promote the City as a preferred vacation and meeting destination. These assumptions are consistent with the San Diego Lodging Forecast released by Tourism Economics in February 2022.

The increased spending in the travel, leisure, and entertainment sectors positively impacted the City's TOT revenue sources including hotels, Short-Term Residential Occupancy units (STROs) and Recreational Vehicle Parks (RV Parks).

TOT's primary economic drivers include room rates, occupancy, and room demand growth. **Table 9: San Diego County Visitor Industry**, provides a summary of the projected growth in economic indicators that impact the City's TOT receipts—changes to these economic drivers have the potential to impact total TOT receipts collected by the City.

San Diego County Visitor Industry				
Table 9	in millions			
	CY 2019	CY 2020	CY 2021	CY 2022 ²
Average Occupancy	76.6%	48.7%	61.9%	71.5%
Average Daily Rate	\$ 166.11	\$ 129.89	\$ 164.54	\$ 162.94
Revenue PAR ¹	\$ 127.21	\$ 63.24	\$ 101.79	\$ 116.48
Room Demand Growth	-0.4%	-41.3%	36.4%	18.2%

Source: San Diego Tourism Authority and Tourism Economics

¹ Revenue Per Available Room (Average Occupancy multiplied by Average Daily Rate)

²Forecast - Tourism Economics, February 2022

TOT revenue will continue to be closely monitored for factors that could impact the San Diego tourism economy. Total TOT receipts can be impacted by a variety of factors, including new variants of COVID-19 that can result in temporary restrictions impacting travel or group events to help slow the spread of COVID-19. Any increases or decreases into collections will directly impact the City's TOT revenue, as well as the transfer of funds to the Special Promotional Program and the General Fund, and will be reflected in the Fiscal Year 2022 Year-End Performance Report.

Franchise Fees

FY 2022 Franchise Fee Revenue Projections					
Table 10	in millions				
Revenue Source	Adopted Budget	Current Budget ²	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	1.91%	1.91%	12.03%	10.1%	N/A
Cable Growth Rate	-4.60%	-4.60%	-4.50%	0.1%	N/A
Franchise Fee Projection ¹	\$ 78.3	\$ 86.2	\$ 90.0	\$ 3.8	4.4%

¹Total City FY 2022 current revenue budget for franchise fees is \$162.3 million and the projection is \$183.1 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

²Current Budget for Franchise Fees and Other Major Revenues have been adjusted for categorical budget adjustments of \$7.9 million associated with the General Fund's portion of the SDG&E minimum bid payment.

As reflected in **Table 10: FY 2022 Franchise Fee Revenue Projections**, Franchise Fee revenue is generated from agreements with private utility companies and refuse haulers in exchange for use of the City's rights-of-way. Currently, the City has franchise agreements with San Diego Gas & Electric (SDG&E), Cox Communications, Spectrum, AT&T, and several refuse haulers. Approximately 82.5% of franchise fee revenue is comprised of revenue from SDG&E and cable companies. The revenue received from the agreements with SDG&E and the cable companies is based on a percentage of gross sales, while the revenue received from refuse haulers is based on tonnage.

Franchise fee revenue is projected over budget by \$3.8 million when compared to the FY 2022 Adopted Budget and Mid-Year Report. This increase is primarily attributed to a clean-up

payment received from SDG&E in February 2022, which was \$4.0 million higher than anticipated. Additionally, refuse collection franchise fees are projected over budget by \$244,000, which continues to trend similar to activity seen in prior years.

These increases are partially offset by a \$399,000 decrease in cable franchise fees due to a trending decline in cable market share as customers shift to digital competitors that do not have a franchise fee levied against them. As a result of this trend, the growth rate has been slightly revised from -4.6% to -4.5% to reflect the projected year-over-year growth.

Moreover, the SDG&E minimum bid payment amount remains projected at budget with \$7.9 million projected in the General Fund—per City Charter section 103(1a), the total \$10.5 million minimum bid payment is subject to a 75% allocation to the General Fund and 25% allocation to the Environmental Growth Funds (EGFs)—the remaining \$2.7 million is projected under the EGFs respective to the 1/3 and 2/3 EGF allocation.

Franchise Fee revenues will continue to be closely monitored. However, fluctuations in franchise fees may be experienced due to price adjustments, weather variability, and consumption levels of electricity and gas. Additionally, cable providers have greater uncertainty in revenues due to changes in digital competitors and consumer behavior with entertainment choices.

Other Major Revenues

FY 2022 Other Major Revenue Projections					
Table 11		in millions			
Revenue Source	Adopted Budget	Current Budget ¹	Year-End Projection	Variance	Variance %
Other Major Revenues ²	\$ 111.0	\$ 103.1	\$ 99.7	\$ (3.4)	-3.3%
American Rescue Plan Act	149.3	149.3	100.0	(49.3)	-33.0%
Total	\$ 260.3	\$ 252.5	\$ 199.7	\$ (52.7)	-20.9%

¹Current Budget for Franchise Fees and Other Major Revenues have been adjusted for categorical budget adjustments of \$7.9 million associated with the General Fund's portion of the SDG&E minimum bid payment.

²Includes the use of \$3.0 million of assigned fund balance for revenue received in Fiscal Year 2021 and programmed for use in Fiscal Year 2022.

The Other Major Revenues category includes ARPA funds; General Governmental Services Billing (GGSB), which is a reimbursement from other City funds that use General Fund services; one-cent TOT transfer into the General Fund; interest earnings attributable to the General Fund from the City's investment pool; refuse collector business tax; and other miscellaneous one-time revenues. As reflected in **Table 11: FY 2022 Other Major Revenue Projections**, Other Major Revenues are projected to be under budget by \$52.7 million primarily due to the following:

- The preservation of \$49.3 million in ARPA funds; this represents a decrease of \$20.4 million from the Mid-Year Report. This reduction is based on the most recent net General Fund projection—the increase in overall Major General Fund revenues offsets the projected need for use of ARPA funds. The balance of ARPA funds will remain available for critical needs in future fiscal years through December 2024.
- \$9.0 million decrease in revenue from a legal settlement from the Monsanto case that is no longer anticipated to be received in Fiscal Year 2022; the Mid-Year Report projected this settlement payment would be received in Fiscal Year 2022.

- \$7.9 million decrease in the budgeted transfer from the City's Pension Payment Stabilization Reserve. Consistent with the Mid-Year Report and based on the net projection for the General Fund, this one-time source is no longer necessary to balance the General Fund and is instead anticipated to be used to mitigate Proposition B impacts in Fiscal Year 2023.
- \$2.6 million decrease resulting from the reallocation of the \$10.5 million SDG&E minimum bid. As stated in the Mid-Year Report, the Fiscal Year 2022 Adopted Budget assumed the full minimum bid amount of \$10.5 million would be allocated to the General Fund; however, the City Attorney's Office has advised that the minimum bid received from SDG&E falls under City Charter section 103(1a), in which 25% of all moneys derived from the revenues accruing to the City from any franchises be transferred to the Environmental Growth Fund. A transfer of \$2.6 million is projected to the Environmental Growth Funds, resulting in a decrease in General Fund revenue.

These decreases are partially offset by the following increases in revenue:

- \$5.9 million increase in property transfer tax, which represents an increase of \$383,000 from the Mid-Year Report. As stated in the Mid-Year Report, unlike the 1.0 percent property tax revenue, property transfer tax receipts reflect current economic conditions without delay. As noted in the introduction of this section, the median home price and number of home sales continue to grow when compared year-over-year.
- \$5.9 million increase in the one-cent TOT transfer to the General Fund, which represents an increase of \$1.5 million from the Mid-Year Report. Per Municipal Code 35.0128, a one-cent transfer shall be deposited into the General Fund. As noted in the Transient Occupancy Tax section of this report, the recent growth in tourism, including robust leisure travel and the gradual return of group travel throughout the City has resulted in increased TOT revenue, which directly impacts the available TOT funds to be transferred to the General Fund.
- \$3.8 million increase in reimbursements from prior year expenditures and interest distributions from the property tax in-lieu of motor vehicle licensing fees, which were not previously anticipated in the Mid-Year Report.
- \$499,000 increase in Refuse Collector Business Tax, which is relatively consistent with the Mid-Year Report. As stated in the Mid-Year Report, this revenue source, which is a tax on the fees for the collection, transfer, storage, or disposal of solid waste has been trending higher than anticipated and projections have been revised to account for the expected growth through fiscal year-end.

The Other Major Revenues category will continue to be closely monitored. Any changes in trends and economic indicators will be reflected in the Fiscal Year 2022 Year-End Performance Report.

DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$337.3 million by fiscal year-end, which is a \$2.6 million increase from the current budget, and a \$2.5 million increase from the Mid-Year Report. The following section highlights the departments with significant variances in revenue from their current budgets, and from their mid-year projections.

FY 2022 Significant General Fund Departmental Revenue Projections					
Table 12		in millions			
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Development Services	\$ 3.6	\$ 3.6	\$ 0.9	\$ (2.6)	(74.4%)
Facilities Services	4.9	4.9	3.9	(1.0)	(21.1%)
Fire-Rescue	52.4	55.9	58.5	2.6	4.6%
Police	41.4	41.4	44.4	2.9	7.1%
Real Estate and Airport Management	48.6	55.1	58.2	3.2	5.8%
Transportation	58.9	58.9	57.5	(1.4)	(2.5%)
Other Departments	106.6	114.9	114.0	(1.0)	(0.8%)
Total	\$ 316.4	\$ 334.7	\$ 337.3	\$ 2.6	0.8%

Development Services

The Development Services Department is projected to end the year under budget in revenue by approximately \$2.6 million, as noted in the Mid-Year Report. In Fiscal Year 2021, \$2.3 million in one-time revenue from the Civil Penalties Fund was added to the budget to restore 16.00 FTE positions in the Code Enforcement Division and enhance the City's code enforcement efforts. The revenue needed to support the positions was added again in Fiscal Year 2022; however, due to a technical issue, the one-time revenue from Fiscal Year 2021 was included in the budget for Fiscal Year 2022 as well. The Fiscal Year 2023 Proposed Budget includes a revenue budget correction of \$2.3 million related to the Civil Penalties Fund transfers.

Facilities Services

The General Services Department – Facilities Services Division is projected to be under budget in revenue by approximately \$1.0 million at year-end. As noted in the Mid-Year Report, the primary revenue source for the division is revenue received for reimbursable projects and routine maintenance work completed for non-General Fund departments. The projection reflects anticipated future reimbursements from Capital Improvement Projects and scheduled tenant improvements for non-General Fund departments, in addition to the current trend for routine maintenance. The projected revenue deficit is attributable to the need for Facilities Services to address the greater maintenance demands of General Fund buildings, which are not reimbursable, instead of non-General Fund facilities, and fewer requests for tenant improvements for non-General Funds than originally anticipated.

Fire-Rescue

The Fire-Rescue Department projects revenue to be \$2.6 million over budget at year end, primarily due to an increase of \$2.1 million associated with the California Office of Emergency Services (Cal OES) and Urban Search & Rescue strike team reimbursements, as well as Federal Emergency Management Agency (FEMA) reimbursements for COVID-19 vaccination support.

Additional increases include reimbursement revenue from TOT to support Lifeguard Services which was discussed in the Mid-Year Report, and an increase in Safety Sales Tax revenue.

Police

The Police Department is projecting to end the year with \$44.4 million in revenue, which is a \$2.9 million increase above budget. The increase is primarily attributed to a \$2.1 million increase in parking citation revenue, \$700,000 increase in false alarm penalty revenue, and a \$350,000 increase in municipal court revenue. For parking citation and municipal court revenue, the department's budget assumed reductions due to COVID-19 related impacts, specifically a 10% reduction in parking citation revenue and a 25% reduction in municipal court revenue; however, actual revenues received are trending closer to pre-pandemic levels. The increase in false alarm penalties is due to the referral of a backlog of outstanding payments to collections from the department's alarm tracking system.

Real Estate and Airport Management

The Department of Real Estate and Airport Management is projecting to end the year with \$58.2 million in revenue, which is \$3.2 million above budget. The surplus is largely attributed to a \$1.4 million increase in Mission Bay revenue, \$1.0 million increase in Pueblo Lands revenue, and a \$320,000 increase in rents and concessions. As noted in the TOT section of this report, leisure travel continues to trend above 2019 levels, which is helping offset the gradual return of business and group travel. Increases in receipts related to hotels, specifically increases in Average Daily Rate (ADR) and Revenue Per Available Room (RevPAR), as well as concessions and other lease payments and activities are driving the increase. Of note, the increase of \$1.4 million in Mission Bay revenue is offset by an equivalent expenditure in the Citywide Program Expenditures Department, and is discussed later in this report.

Transportation

The Transportation Department is projected to end the year under budget in revenue by approximately \$1.4 million. The reduction is primarily related to position vacancies in the department which perform reimbursable maintenance work in the right-of-way and other reimbursable work completed for non-General Fund departments.

Discussion of Variances from the Mid-Year Report

Since the release of the Mid-Year Report, departmental revenue projections have increased by \$2.5 million, as shown in **Table 13: FY 2022 Significant Variances from Mid-Year: General Fund Departmental Revenue**.

FY 2022 Significant Variances from Mid-Year: General Fund Departmental Revenue				
Table 13				in millions
Department	Mid-Year Projection	Year-End Projection	Variance	Variance %
City Treasurer	\$ 41.7	\$ 42.2	\$ 0.5	1.2%
Fire-Rescue	59.8	58.5	(1.3)	(2.2%)
Mobility	1.8	2.5	0.7	40.1%
Real Estate and Airport Management	55.1	58.2	3.1	5.7%
Transportation	58.5	57.5	(1.1)	(1.8%)
Other Departments	117.9	118.4	0.5	0.4%
Total	\$ 334.8	\$ 337.3	\$ 2.5	0.7%

The increase in departmental revenues from the Mid-Year Report is primarily due to increases in Mission Bay, Pueblo Lands, and rents and concessions revenue in the Department of Real Estate and Airport Management, as described in the previous section of this report.

Additional notable increases in departmental revenue include:

- \$700,000 increase in the Mobility Department primarily associated with higher than anticipated licenses and permit fee revenue, including additional Shared Mobility Device Program revenue due to the addition of a new scooter operator in the City.
- \$490,000 increase in the Office of the City Treasurer primarily associated with recently completed cannabis business tax audits of production facilities, resulting in an increase in taxes collected.

Notable reductions in departmental revenue include:

- \$1.3 million decrease in the Fire-Rescue Department primarily due to less than anticipated revenue for special events due to COVID-19, and inspection services.
- \$1.1 million decrease in the Transportation Department due to vacancies in reimbursable positions, as discussed in the previous section.

GENERAL FUND EXPENDITURES

General Fund expenditures are projected to exceed budget by \$30,000 at fiscal year-end. This is primarily attributed to an increase of \$10.3 million in personnel expenditures, which is offset by a decrease of \$10.2 million in Fringe and Non-Personnel Expenditures.

Summary of FY 2022 General Fund Expenditure Projections					
Table 14	in millions				
Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Personnel Expenditures	\$ 680.9	\$ 681.1	\$ 691.3	\$ (10.3)	-1.5%
Fringe & Non-Personnel Expenditures	1,062.7	1,083.1	1,072.9	10.2	0.9%
Total Expenditures	\$ 1,743.5	\$ 1,764.2	\$ 1,764.2	\$ (0.0)	0.0%

PERSONNEL EXPENDITURES

Personnel Expenditures are projected to be \$10.3 million over budget at fiscal year-end, as displayed in Table 15: FY 2022 General Fund Personnel Expenditure Projections.

FY 2022 General Fund Personnel Expenditure Projections					
Table 15	in millions				
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries	\$ 590.6	\$ 590.6	\$ 568.0	\$ 22.6	3.8%
Overtime	67.8	67.8	97.8	(29.9)	-44.1%
Hourly Wages	13.3	13.5	12.0	1.5	11.4%
Pay-in-Lieu of Annual Leave	6.9	6.9	7.1	(0.3)	-3.7%
Termination Pay	2.3	2.3	6.5	(4.2)	-183.1%
Total Personnel Expenditures	\$ 680.9	\$ 681.1	\$ 691.3	\$ (10.3)	-1.5%

The Personnel Expenditure category consists of five distinct sub-categories: salaries (including special pays), overtime, hourly wages, pay-in-lieu of annual leave, and termination pay. Salaries include compensation paid at the employee's rate of pay for standard-hour employees. Overtime expenditures include compensation at an employee's standard rate of pay plus the appropriate overtime premium. Hourly wages include compensation paid at the employee's rate of pay for non-standard hour employees. Pay-in-lieu of annual leave and termination pay represent compensation in-lieu of taking annual leave. Termination pay distinguishes the expenditures incurred upon an employee's separation from the City.

Personnel expenditures are projected at \$691.3 million by fiscal year-end, which represents an increase of \$10.3 million, or 1.5% over the current budget. The variance is primarily attributed to overages in overtime of \$29.9 million and termination pay of \$4.2 million, which are partially offset with savings in salaries of \$22.6 million. The discussion below will address significant variances from the current budget as well as significant variances from the Mid-Year Report, as shown in Table 16: FY 2022 General Fund Personnel Expenditure Variances from Mid-Year.

FY 2022 General Fund Personnel Expenditure Variances from Mid-Year				
Table 16	in millions			
Department	Mid-Year Projection	Year-End Projection	Variance	Variance %
Salaries	\$ 577.7	\$ 568.0	\$ 9.7	1.7%
Overtime	90.2	97.8	(7.6)	(8.5%)
Hourly Wages	12.4	12.0	0.5	3.7%
Pay-in-Lieu of Annual Leave	7.0	7.1	(0.2)	(2.2%)
Termination Pay	4.5	6.5	(2.0)	(43.5%)
Total	\$ 691.8	\$ 691.3	\$ 0.5	0.1%

Salaries

The Salaries category is projected to be under budget by \$22.6 million, or 3.8%, at fiscal year-end which is an increase of \$9.7 million from the Mid-Year Report. The projected salary savings is primarily due to projections submitted for 39 General Fund departments totaling \$24.9 million in total savings. The factor most often cited by departments for the savings has been higher than anticipated vacancies they have experienced throughout the fiscal year. The three departments with the largest projected savings, which make up roughly 49% of the total savings, are the Fire-Rescue Department with \$6.6 million in savings, the Police Department with \$3.2 million in savings, and the Parks & Recreation Department with \$2.4 million in savings. The Fire-Rescue Department has experienced increased attrition during the fiscal year and has also been impacted by COVID-19, with delays to its promotional processes and the graduation of its third academy anticipated in July 2022. The Police Department's savings have been primarily driven by an increased attrition rate when compared to previous fiscal years. The Parks & Recreation Department's salary savings have been the result of difficulties in filling vacancies, which has caused closures and reductions in operating hours at City facilities such as recreation centers and swimming pools, amid the COVID-19 pandemic.

Offsetting these savings are overages currently projected in eight departments, totaling \$2.3 million. The largest projected overage is \$2.0 million in the City Attorney's Office, which is a result of an on-going four percent reduction for independent departments from Fiscal Year 2021 that was implemented within the Salaries category to match where the majority of its budget is located.

Overtime

Overtime is projected to exceed the current budget by \$29.9 million, or 44.1%, at fiscal year-end. In total, 19 departments are currently projecting to exceed their Overtime budgets, the majority of which are immaterial and the result of staffing shortages. However, there are two departments contributing the most to the projected overage: the Fire-Rescue and Police Departments. The Fire-Rescue Department is currently projected to exceed its Overtime budget by \$16.8 million, which is an increase of \$3.3 million from the Mid-Year Report, as a result of sworn constant staffing associated with higher than anticipated attrition, backfill for leave time taken and COVID-19 related impacts, reimbursable strike team deployments, dispatcher vacancies and lifeguard services. The Police Department is projected to exceed its Overtime budget by \$10.5 million, which is \$3.5 million more than the Mid-Year Report, and is driven by extension of shift and patrol staffing backfill needs. The department notes an

increase in call volume, a rise in violent crime, and staffing shortages that have necessitated the additional extension of shift overtime.

Termination Pay

The Termination Pay category is also projected to exceed the current budget by \$4.2 million, or 183.1% at fiscal year-end. This represents an increase of \$2.0 million from the amount projected in the Mid-Year Report. The overages in this category exist in a large number of departments across the General Fund and can be primarily attributed to the increase in retirements and resignations that have occurred during the fiscal year as a result of the effect the COVID-19 pandemic has had on employees rethinking their careers and long-term goals. The impacts of this extend beyond the Termination Pay category and are a component of the savings in Salaries and overage in Overtime discussed previously as these work separations contribute to the vacancies and the need for remaining staff to perform work on an overtime basis.

NON-PERSONNEL EXPENDITURES

Fringe Benefits and other Non-Personnel Expenditures are projected at \$1.07 billion by fiscal year-end. This represents a decrease of \$10.2 million, or 0.9% from the current budget, and an increase of \$500,000 from the Mid-Year Report. The following section discusses the significant categorical variances from budget and the Mid-Year Report.

FY 2022 General Fund Non-Personnel Expenditure Projections					
Table 17		in millions			
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fringe Benefits	\$ 533.4	\$ 533.4	\$ 530.8	\$ 2.6	0.5%
Supplies	32.4	32.4	31.4	1.0	3.1%
Contracts	269.5	297.3	292.6	4.7	1.6%
Information Technology	61.3	61.3	59.4	1.9	3.2%
Energy and Utilities	50.8	50.8	51.4	(0.6)	-1.2%
Other	5.5	5.5	4.2	1.3	24.3%
Transfers Out	91.1	84.2	87.2	(2.9)	-3.5%
Capital Expenditures	1.7	1.8	1.8	(0.0)	-1.8%
Debt	17.0	16.5	14.2	2.3	13.7%
Total	\$ 1,062.7	\$ 1,083.1	\$ 1,072.9	\$ 10.2	0.9%

Fringe Benefits

Fringe Benefits are projected at \$530.8 million by fiscal year-end. This is a decrease of \$2.6 million, or 0.5% from the Fiscal Year 2022 Current Budget, and an increase of \$2.0 million from the Mid-Year Report. The variance of \$2.6 million from budget is due to a decrease of \$1.4 million in fixed fringe benefits and a decrease of \$1.2 million in variable fringe benefits. The increase from the Mid-Year Report is primarily due to an increase in Workers' Compensation costs, as described below.

FY 2022 General Fund Fringe Benefits Projections					
Table 18					
	in millions				
Fringe Benefit Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	\$ 397.8	\$ 397.8	\$ 396.4	\$ 1.4	0.3%
Variable	135.6	135.6	134.4	1.2	0.9%
Total	\$ 533.4	\$ 533.4	\$ 530.8	\$ 2.6	0.5%

Fixed Fringe Benefits

Fixed Fringe Benefit expenditures include the following: the Actuarially Determined Contribution (ADC) to the San Diego City Employees' Retirement System (SDCERS), contributions for Workers' Compensation, Long-Term Disability (LTD), Other Post-Employment Benefits (OPEB), Unemployment Insurance, and Risk Management Administration (RMA). Fixed Fringe Benefit costs are considered annual liabilities; therefore, a proportionate change of filled positions in the General Fund and the non-General Funds impacts actual and projected expenditures. The Fringe Benefit cost allocations are based on budgeted positions at a point in time and the expenditure allocation is trued up at the end of the fiscal year based on actual filled positions.

Fixed Fringe Benefits are projected to be under budget by \$1.4 million at fiscal year-end primarily attributed to a decrease in the ADC, which is partially offset by an increase in the Workers' Compensation contribution. Allocations for Workers' Compensation were updated to account for elective surgeries that had been projected to be delayed due to COVID-19 during the Budget Development and Mid-Year Projection processes, but are now anticipated to occur this fiscal year.

Variable Fringe Benefits

Variable Fringe Benefit expenditures include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Retiree Medical Trust, and the Deferred Retirement Option Plan (DROP). Variable Fringe Benefits are projected to be under budget by \$1.2 million at fiscal year-end. This is primarily due to a \$2.0 million decrease in Flexible Benefits and SPSP (when combined), which is offset by an increase of \$600,000 in Medicare and \$300,000 in Employee Offset Savings.

Flexible Benefits are budgeted based on the health coverage selections of employees at the time the budget is developed. A portion of the variance is attributable to changes in coverage selections during open enrollment, which occurs after the budget is adopted. Also contributing to the variance is a recent negotiated change to the program that no longer allows certain employees to cash out unused credits. The budget assumed employees would pursue full usage of Flexible Benefit credits; however, there is savings as a result of some employees not fully using their credits. Future budget development cycles will incorporate enhancements to better anticipate actual costs based on historical employee activity. The decrease in SPSP is primarily the result of the budget not anticipating how quickly new hires would enter the pension system following the invalidation of Proposition B. With new hires being a part of the pension system, the budgeted SPSP employer matches are no longer required. The increased projection for

Medicare is primarily driven by increases in overtime within the Police and Fire-Rescue Departments.

Contracts

The Contracts category, which includes the cost of legal fees, insurance, refuse disposal fees, fleet vehicle usage and assignment fees, rent expenses, consulting services and other contractual expenses, is projected to be under budget by \$4.7 million, or 1.6% at fiscal year-end. This represents a \$4.5 million reduction from the Mid-Year Report.

The savings in contracts is primarily related to a \$7.2 million savings in the Homelessness Strategies and Solutions Department, which projects savings of \$5.7 million in one-time funding for emergency shelters. As noted in Attachment 7, the full amount of one-time funding for shelters is anticipated to be committed by fiscal year end; however, due to the timing of the execution of agreements with partners, which drives substantial costs for site improvements, leases, and shelter start-up costs, it is anticipated that there will be a need for these funds in Fiscal Year 2023 instead. The department has requested these funds in the Fiscal Year 2023 May Revision so these shelters can open early in Fiscal Year 2023. Other contractual savings in the department include:

- \$500,000 related to the Rapid Rehousing Program, due to a limited availability of housing options for clients.
- \$800,000 related to bridge shelter ancillary costs, due to the department being able to leverage grant funding, as projected in the Mid-Year Report.

See Attachment 7 for more details about the department's third quarter projections, and an update on its grant funding.

Other notable savings in contracts include:

- \$1.1 million in the Sustainability Department primarily related to the Public Power Feasibility Study. The department has experienced delays in the procurement process to obtain a consultant for the study and a contract is now expected to be awarded at the end of Fiscal Year 2022 or early in Fiscal Year 2023.
- \$940,000 in the Purchasing and Contracting Department, primarily related to funding for as-needed capital improvements included in the Animal Services Contract, which are not anticipated to be spent this fiscal year.

Offsetting these savings in contracts are notable overages in the Citywide Program Expenditures, Parks and Recreation, and Stormwater Departments. The Citywide Program Expenditures Department is projected to end the year \$3.8 million over budget in contracts primarily due to an increase in the transfer to the Public Liability Operating Fund to support on-going claims. As noted in the Mid-Year Report, the Public Liability Operating Fund is projected to have expenditures exceed revenues by \$24.5 million. In the Mid-Year Report, a transfer of \$15.1 million was recommended in Fiscal Year 2022, and \$9.4 million was included in the Fiscal Year 2023 Proposed Budget to support claims anticipated to occur in Fiscal Year 2023. The Risk Management Department now projects to need \$4.3 million of the \$9.4 million this fiscal year instead of next; there is a corresponding reduction included in the Fiscal Year

2023 May Revision to account for this change in timing. The increase in public liability claim expenditures is partially offset by savings related to the primary election in June 2022.

Other significant increases in contracts include the following:

- \$2.0 million increase in the Parks and Recreation Department primarily related to swimming pool repairs, tree removal work, and handwashing stations and portable restrooms related to the Shigella outbreak.
- \$1.4 million increase in the Stormwater Department primarily related to higher than anticipated low-flow diversion costs, specialized vehicle and equipment rentals, and higher refuse disposal costs due to emergency channel work.

Transfers Out

The Transfers Out category is projected to end the year at \$87.2 million, which is \$2.9 million over budget, and an increase of \$2.6 million from the Mid-Year Report. The increase is primarily due to a \$2.7 million increase in the Police Department associated with a transfer to the Capital Improvements Program (CIP) for S18005 – Police Range Refurbishment Phase II. Funding will be used to complete construction of the Qualification Range project, one of three ranges to be renovated at the Police Firing Range Complex on Federal Boulevard. This funding would support re-design, re-packaging, permitting, bidding and awarding, construction, inspection, contract management, and project management of the Qualification Range renovation, and hazardous waste hauling fees.

Other noteworthy changes in transfers out include the following in the Citywide Program Expenditures Department:

- \$1.4 million increase in the projected transfer to the Mission Bay and Regional Parks Improvement Funds. This increase is in addition to the \$3.8 million previously noted in the Mid-Year Report and is offset by an equivalent amount of Mission Bay revenue projected in the Department of Real Estate and Airport Management.
- \$1.4 million reduction in the transfer to the Climate Equity Fund (CEF) due to a technical correction. Instead of receiving \$2.0 million in revenue in the General Fund and transferring it to the Climate Equity Fund, this revenue is expected to be received directly in the CEF. This \$2.0 million reduction is offset by a \$600,000 increase in the budgeted transfer to the CEF as a result of increased franchise fee revenue from SDG&E.

Debt

The Debt category is projected to end the year \$2.3 million under budget, which is in line with projections included in the Mid-Year Report. When the budget was developed, it was assumed that the Equipment and Vehicle Financing Program (EVFP) would be used to finance the Public Safety Radio project, and the anticipated debt service of the project was included in the capital lease commitment items in the Police and Fire-Rescue Departments. However, in August 2021 the City Council approved the use of funding generated from the issuance and sale of commercial paper notes and lease revenue bonds for this project, instead of financing it through EVFP.

Energy and Utilities

The Energy and Utilities category is projected to end the year \$620,000 over budget, which is an increase of approximately \$2.0 million from the Mid-Year Report. The variance from budget is primarily due to increases in fuel (primarily impacting the Police Department, but

other General Fund departments are impacted as well). Although fuel usage is down, the cost of fuel per gallon has increased by an average of \$1.04 per gallon since the development of the non-discretionary budget. This overage is partially offset by savings in water in the Parks and Recreation Department. The variance of \$2.0 million from the Mid-Year Report is primarily attributed to higher than anticipated electricity costs in the Parks and Recreation Department, as well as an average increase of \$0.38 per gallon compared to the cost per gallon used in the mid-year projections for fuel.

GENERAL FUND BALANCES AND RESERVES

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. The following section discusses the General Fund Fiscal Year 2022 projected ending fund balance and reserve estimates.

FISCAL YEAR 2022 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 19: FY 2022 General Fund Balances and Reserve Estimates displays the General Fund balance and reserve estimates calculation.

FY 2022 General Fund Balances and Reserve Estimates				
Table 19	in millions			
Description	Mid-Year Projection	Year-End Projection	Variance	% of Operating Revenues ¹
Audited Beginning Fund Balance	235.2	235.2	-	17.1%
Emergency Reserve	106.1	106.1	-	7.7%
Stability Reserve	99.5	99.5	-	7.2%
General Fund Reserves Total	205.6	205.6	-	14.9%
Election Reimbursement Planned for Use in FY 2022	3.0	3.0	-	0.2%
Fund Balance less Reserves and Other Uses²	26.6	26.6	-	1.9%
Projected Activity				
Revenue ³	1,764.2	1,777.6	13.4	
Expenditures	(1,764.2)	(1,764.2)	(0.0)	
Net Projected Activity	0.0	13.4	13.4	
Projected Ending Fund Balance (Excess Equity)	26.6	40.0	13.4	2.9%

¹ Based on FY 2019 through FY 2021 operating revenues as reported in the Annual Comprehensive Financial Report (ACFR) in accordance with the City's Reserve Policy (CP 100-20).

² Fund Balance less Reserves and Other Uses is calculated by reducing the FY 2021 Audited Ending Fund Balance by the Emergency and Stability Reserve contributions as well as the \$3.0 million reimbursement from the Registrar of Votes received in FY 2021 and already programmed in the FY 2022 Adopted Budget.

³ Includes the use of \$3.0 million of assigned fund balance for revenue received in Fiscal Year 2021 and programmed for use in Fiscal Year 2022.

In response to the COVID-19 pandemic, the Fiscal Year 2021 and 2022 Adopted Budgets did not include contributions to the General Fund Reserves; therefore, the reserve balances remain at the Fiscal Year 2020 balance. As a result, current reserve levels are below the target percentage levels identified in the City's current Reserve Policy for Fiscal Year 2018 (15.00%) through Fiscal Year 2022 (16.00%) and would require a contribution of \$14.8 million to achieve Fiscal Year 2022 reserve target levels.

Pension Payment Stabilization Reserve

The Pension Payment Stabilization Reserve (Pension Reserve) was established per the City's Reserve Policy to mitigate any increases in the annual pension payment, also known as the Actuarially Determined Contribution (ADC), which is calculated by the San Diego City Employees' Retirement System's (SDCERS) actuary. The Pension Payment Stabilization

Reserve target is set in the Reserve Policy at 8.0 percent of the three most recent fiscal year ADC payments.

The Fiscal Year 2022 Adopted Budget included the use of \$7.9 million from the Pension Reserve for increases in the ADC. As noted in the Mid-Year Report, this one-time revenue is not needed to balance the General Fund in Fiscal Year 2022; instead it is proposed for use in the Fiscal Year 2023 Proposed Budget to mitigate potential increases associated with the unwinding of Proposition B.

NON-GENERAL FUNDS

Airports Fund

					<i>in millions</i>
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 6.8	\$ 6.8	\$ 7.3	\$ 0.5	6.9%
Personnel Expenditures	1.6	1.6	1.4	0.2	9.7%
Non-Personnel Expenditures	7.3	6.9	5.6	1.3	18.4%
Expenditures	8.9	8.5	7.1	1.4	16.8%
Net Year-End Projection	\$ (2.0)	\$ (1.6)	\$ 0.3	\$ 1.9	

Revenues in the Airports Fund are projected to exceed budget by \$470,000, or 6.9% at fiscal year-end, which is an increase of \$190,000 from the Mid-Year Report. The increase in revenue is attributed to charges for current services including fuel flowage fees and monthly aircraft parking. As impacts from the COVID-19 pandemic subside, service usage is gradually normalizing, resulting in higher revenues.

Expenditures in the Airports Fund are projected to be under budget by \$1.4 million, or 16.8% at fiscal year-end. This variance is primarily due to savings in contracts, information technology, and supplies due to lower tenancy and fewer improvements than anticipated at the Montgomery-Gibbs office buildings. Information technology costs have been slow to be processed and the department will continue to monitor its actual expenditures; any significant changes will be included in the Year-End Performance Report.

Since the Mid-Year Report, expenditure projections have decreased by \$1.0 million due to lower tenancy and fewer improvements than anticipated at the Montgomery-Gibbs office buildings.

Development Services Fund

					<i>in millions</i>
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 90.6	\$ 90.6	\$ 94.8	\$ 4.2	4.7%
Personnel Expenditures	44.0	44.0	43.2	0.8	1.8%
Non-Personnel Expenditures	49.4	49.4	48.8	0.6	1.3%
Expenditures	93.4	93.4	92.0	1.4	1.5%
Net Year-End Projection	\$ (2.8)	\$ (2.8)	\$ 2.8	\$ 5.6	

Revenues in the Development Services Fund are projected to exceed budget by \$4.2 million, or 4.7% at fiscal year-end. As discussed in the Mid-Year Report, this increase is primarily due to the Department no longer waiving permit extension fees, as well as an increase in fees as of calendar year 2022 that is discussed more in the Non-General Fund Reserve section of this report.

Since the Mid-Year Report, revenue projections have increased by \$80,000 primarily due to an increase in permit issuances related to large projects that are now expected to be finished by year-end.

Expenditures are projected to be under budget by \$1.4 million, or 1.5% at fiscal year-end primarily due to a significant number of vacancies in the department, savings in non-discretionary information technology (IT) expenditures, and the suspension of non-essential expenditures for trainings, contracts, equipment, and supplies. Additional savings of \$690,000 is due to a reduction in transfers out for the Pension Payment Stabilization Reserve and tenant improvements at 101 Ash that are not anticipated to be made this year, which is partially offset by an increase of \$860,000 for a transfer to the CIP for phase 2 implementation of the Accela project (the department's project tracking system).

Since the Mid-Year Report, expenditure projections have increased by \$210,000 primarily due to the transfer to the CIP for phase 2 implementation of the Accela project. This increase is offset by additional non-discretionary IT and contractual savings not anticipated in the Mid-Year Report.

Engineering & Capital Projects Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 129.7	\$ 129.7	\$ 118.2	\$ (11.5)	-8.9%
Personnel Expenditures	64.3	64.3	64.4	(0.1)	-0.2%
Non-Personnel Expenditures	65.4	65.4	65.1	0.2	0.3%
Expenditures	129.7	129.7	129.5	0.1	0.1%
Net Year-End Projection	\$ -	\$ -	\$ (11.4)	\$ (11.4)	

Revenues are projected to be under budget by \$11.5 million, or 8.9% at fiscal year-end. The decrease is due to a reduction in billable time charged due to COVID-19 impacts, and reduced productivity of new employees while they are trained. The department continues to struggle with employee retention and while the department has seen an improvement in filling its vacancies, it can take approximately four months for new employees to be onboarded and trained, so they can bill their time for work on projects and generate revenue for the department. Although E&CP projects revenues to be under budget, it anticipates retention rates will increase over the next year due to recent engineer salary increases.

Since the Mid-Year Report, revenue projections decreased by \$3.4 million. Actual revenue received for billable time did not increase as originally projected due to ongoing impacts of COVID-19 and reduced productivity of new employees.

Expenditures are projected under budget by \$140,000, or 0.1% at fiscal year-end. The decrease in expenditures is primarily due to a reduction in supplies and contractual spending related to staff telecommuting because of the COVID-19 pandemic. The savings is offset by increases in fringe benefits.

Since the Mid-Year Report, expenditure projections increased by \$2.9 million due primarily to non-discretionary IT expenses that were not included in the Department's Mid-Year projection, and the purchase of six vehicles for the department.

Fleet Operating Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i> Variance %
Revenue	\$ 54.3	\$ 56.5	\$ 60.5	\$ 4.0	7.1%
Personnel Expenditures	12.7	12.9	12.7	0.2	1.7%
Non-Personnel Expenditures	43.6	45.6	46.5	(0.9)	-2.1%
Expenditures	56.3	58.5	59.2	(0.7)	-1.2%
Net Year-End Projection	\$ (2.0)	\$ (2.0)	\$ 1.3	\$ 3.3	

Revenues in the Fleet Operating Fund are projected to exceed budget by \$4.0 million, or 7.1% at fiscal year-end. The surplus is attributed to an increase of \$1.8 million in usage fee revenue, which is received to offset the operating expenses associated with City departments' use of vehicles and equipment; \$1.6 million increase in fuel billing; \$810,000 from auction sales of retired fleet and equipment; and \$530,000 in vehicle accident cost recoveries.

Since the Mid-Year Report, revenue projections have increased by \$1.8 million primarily due to an increase in fuel billing and higher than anticipated auction sales of retired fleet and equipment.

Expenditures are projected to be over budget by \$720,000, or 1.2% at fiscal year-end. Since the Fiscal Year 2022 non-discretionary budget was developed, both diesel and unleaded fuel prices have increased significantly (by an average of \$1.04 per gallon). Overall, fuel usage is projected to be less than budgeted in the General Fund and non-General Funds by 336,000 gallons; however, the increase in fuel costs have more than offset projected savings in fuel usage. The Department is also projecting an increase in costs associated with auto repair supplies and parts (which have been impacted by supply chain issues and inflation as a result of the pandemic).

Since the Mid-Year Report, expenditure projections have increased by \$720,000 due to increases in costs for auto repair supplies and parts, as well as fuel, which have been impacted by inflation and supply chain issues.

Golf Course Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i> Variance %
Revenue	\$ 20.9	\$ 20.9	\$ 28.5	\$ 7.6	36.4%
Personnel Expenditures	5.3	5.3	5.0	0.4	6.6%
Non-Personnel Expenditures	15.5	15.5	15.5	(0.0)	0.0%
Expenditures	20.8	20.8	20.5	0.4	1.7%
Net Year-End Projection	\$ 0.0	\$ 0.0	\$ 8.0	\$ 8.0	

Revenues in the Golf Course Fund are projected to be over budget by \$7.6 million, or 36.4% at fiscal year-end. This increase is primarily related to an increase in golf rounds over the last fiscal year and fee increases implemented at Torrey Pines North, Balboa Park, and Mission Bay Golf Courses effective January 1, 2022. During the pandemic, golf has become an increasingly popular sport. Additionally, increases are associated with the implementation of a gift card program that started at Torrey Pines Golf Course on December 21, 2021 and has expanded to all three courses as of April 1, 2022. The program allows customers to purchase gift cards to be redeemed at golf course facilities for tee times and merchandise.

Since the Mid-Year Report, revenue projections have increased by \$440,000 primarily due to a higher than anticipated reimbursement for the Farmers Insurance Open for lost green fees and other tournament related expenses. Additional increases are also anticipated related to food and beverage concession sales at the Balboa Park and Mission Bay Golf Courses.

Expenditures are projected to be under budget by \$350,000, or 1.7% at fiscal year-end. This decrease is primarily associated with vacant positions and conservative spending on non-essential supplies. The Department continues to work with the Human Resources and Personnel Departments to overcome recruitment challenges and hopes to fill the majority of its vacancies by year-end. The fund's third quarter expenditure projections are largely in line with projections from the Mid-Year Report.

Information Technology Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i>
					Variance %
Revenue	\$ 84.3	\$ 84.3	\$ 85.7	1.4	1.7%
Personnel Expenditures	4.8	4.8	4.6	0.2	4.3%
Non-Personnel Expenditures	80.5	80.5	80.2	0.3	0.4%
Expenditures	85.3	85.3	84.7	0.6	0.6%
Net Year-End Projection	\$ (1.0)	\$ (1.0)	\$ 0.9	\$ 2.0	

Revenues in the Information Technology Fund are projected to exceed budget by \$1.4 million, or 1.7% at fiscal year-end. This increase is primarily related to non-discretionary IT budget adjustments that were made during the budget development process for expenditures that did not include corresponding revenue increases. Since benefitting departments received the budget for these adjustments, this additional revenue is not anticipated to impact other funds.

Third Quarter revenue projections are \$1.2 million higher than the Mid-Year Report primarily due to the additional revenue from non-discretionary IT fixed costs not projected in the Mid-Year, which is offset by a reduction of \$140,000 in revenue from other agencies.

Expenditures in the IT Fund are projected to be under budget by \$550,000, or 0.6% at fiscal year-end, which is largely in line with Mid-Year projections. This decrease is attributable to salary and fringe savings associated with multiple vacancies. The Department hopes to fill these positions by fiscal year end. Due to delays in contract transitions, and ongoing supply chain issues, the Department of Information Technology will continue to monitor its expenditures. Any significant variances from the Third Quarter Report will be included in the Year-End Performance Report.

OneSD Support Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions
					Variance %
Revenue	\$ 25.4	\$ 25.4	\$ 25.4	\$ -	0.0%
Personnel Expenditures	3.5	3.5	3.2	0.3	8.9%
Non-Personnel Expenditures	24.6	24.6	23.0	1.7	6.7%
Expenditures	28.1	28.1	26.2	2.0	7.0%
Net Year-End Projection	\$ (2.7)	\$ (2.7)	\$ (0.7)	\$ 2.0	

Revenues in the OneSD Support Fund are projected at budget, which is a decrease of \$140,000 from the Mid-Year Report due to lower than anticipated interest and dividends earnings.

Expenditures in the OneSD Support Fund are projected to be under budget by \$2.0 million, or 7.0% at fiscal year-end. The reduction is primarily related to a technical support services contract that was executed to support the City's SAP system. In the Fiscal Year 2022 Adopted Budget, it was anticipated the contract would cost more and be implemented earlier in the fiscal year; however, the new contract's costs are lower than anticipated and the transition period was delayed to May, which has resulted in unanticipated savings this fiscal year. Additional savings in personnel costs of \$310,000 is due to multiple vacancies in the department due to departures.

Since the Mid-Year Report, expenditure projections have decreased by \$1.6 million primarily due to savings related to the technical support services contract.

Recycling Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions
					Variance %
Revenue	\$ 25.5	\$ 25.5	\$ 31.9	\$ 6.5	25.4%
Personnel Expenditures	6.7	6.7	6.7	0.1	0.8%
Non-Personnel Expenditures	24.9	24.9	21.9	3.1	12.3%
Expenditures	31.7	31.7	28.6	3.1	9.8%
Net Year-End Projection	\$ (6.2)	\$ (6.2)	\$ 3.4	\$ 9.6	

Revenues in the Recycling Fund are projected to exceed budget by \$6.5 million, or 25.4% at fiscal year-end. This increase is primarily related to \$4.2 million in one-time payments of liquidated damages from franchise haulers for failing to meet diversion requirements, as required by the franchise hauler agreements. Additional increases in revenue include \$700,000 in facility franchise fees from the Sycamore Canyon Landfill facility, \$260,000 in construction and demolition unclaimed deposits, \$200,000 for the sale of recyclable materials, and \$800,000 for the AB 939 Fee Transfer. The increase in the transfer this year is primarily related to contaminated soil from a construction project that was buried at the landfill.

Since the Mid-Year Report, revenue projections have increased by \$4.1 million primarily due to an increase in one-time payments of liquidated damages from franchise haulers for failing to meet diversion requirements.

Expenditures in the Recycling Fund are projected to be under budget by \$3.1 million, or 9.8% at fiscal year-end. This decrease in expenditures is primarily due to savings of \$560,000 in fringe benefits, and \$2.6 million savings in contracts. The contractual savings is primarily related to the Department's curbside recycling contracts. In recent years, processing recyclables has cost far more than the revenue received from selling it overseas; however, in recent months the demand for these commodities has significantly increased, resulting in revenue that covers the cost of paying the vendors for processing the recyclables. Other savings include fewer travel and training costs, outreach events, and maintenance and repair services needed due to the COVID-19 pandemic. Partially offsetting the savings are increases in equipment rental costs and a transfer to the CIP for a locker room roof replacement and interior facility improvements.

Since the Mid-Year Report, the Recycling Fund's expenditure projections have increased by \$630,000 primarily related to the curbside recycling contracts. Due to changes in the market, recyclables have dropped in value since the last quarter, and the department expects to see fewer savings in these contracts than anticipated in the Mid-Year Report.

Sewer Utility Funds

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i>
					Variance %
Revenue	\$ 609.7	\$ 609.7	\$ 592.6	\$ (17.0)	-2.8%
Personnel Expenditures	36.8	62.3	59.3	3.0	4.8%
Non-Personnel Expenditures	350.8	325.4	308.9	16.4	5.1%
Expenditures	387.7	387.7	368.2	19.4	5.0%
Net Year-End Projection	\$ 222.0	\$ 222.0	\$ 224.4	\$ 2.4	

Revenues in the Sewer Utility Funds are expected to be \$17.0 million, or 2.8% under budget at fiscal year-end. Projected revenue represents a \$24.2 million increase over the mid-year projections. The same general trends identified in the mid-year (reimbursement of capital expenditures from bonds and loans, and capacity fees) are still applicable with a few notable changes from the Mid-Year Report. There is a \$24.0 million net increase in reimbursement of capital expenditures between state revolving funds and the City's sewer bond offering primarily due to an earlier than anticipated execution of State Revolving Fund (SRF) loans for the Pure Water Program, which were executed a month earlier than projected in the Mid-Year Report. This early execution increases the likelihood that reimbursements under the program will be recorded in the current fiscal year but will ultimately be dependent on the State's ability to process the City's claim, which will be known by the time the Year-End Performance report is issued. This increase is partially offset by baseline CIP expenditures that are expected to be under mid-year projections; fewer CIP expenditures will reduce the reimbursements received in the current fiscal year.

Additionally, the Department is projected to receive a \$9.6 million increase in revenue from the California Water and Wastewater Arrearage Payment Program for unpaid sewer bills. The State program provides relief to community water and wastewater systems for unpaid bills related to the COVID-19 pandemic. The City submitted a claim and expects to receive the assistance by the end of Fiscal Year 2022.

Expenses in the Sewer Utility Funds are expected to end the year \$19.4 million, or 5.0% under budget at fiscal year-end. The same general trends identified in the Mid-Year Report (personnel savings, capital equipment, and contractual savings) are still applicable. The Department has seen continued increases in its supplies and chemicals costs due to supply chain shortages, which have been offset with contractual savings for other contracts. The Department also has had several deferred maintenance repair projects at key pump stations and treatment facilities that are expected to be completed in June or July 2022. The final timing of these repairs will impact the department's year-end expenditures. Any significant variances that occur in the Sewer Utility Funds will be addressed in the Year-End Performance Report.

Underground Surcharge Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i>
					Variance %
Revenue	\$ 68.8	\$ 68.8	\$ 68.5	\$ (0.3)	-0.4%
Personnel Expenditures	1.9	1.9	1.7	0.2	10.8%
Non-Personnel Expenditures	91.3	91.3	23.1	68.1	74.6%
Expenditures	93.1	93.1	24.8	68.3	73.4%
Net Year-End Projection	\$ (24.3)	\$ (24.3)	\$ 43.6	\$ 68.0	

The Underground Surcharge Fund was established to account for activities related to the undergrounding of utilities, and receives and disburses undergrounding surcharge revenue in accordance with the City's franchise agreements with SDG&E. Revenues in the Underground Surcharge Fund are projected under budget by \$340,000, or 0.5% at fiscal year-end due to a \$5.0 million revenue transfer to the CIP to support the undergrounding of electrical lines and associated activities, and reductions in interest and dividends revenue. These reductions are partially offset by increases in franchise fee revenue from SDG&E related to a February clean-up payment.

Since the Mid-Year Report, revenue projections have increased by \$4.7 million primarily due to a higher than anticipated clean up payment from SDG&E for Franchise Fee revenue.

Expenditures in the fund are projected to be under budget by \$68.3 million at fiscal year-end due to delays in SDG&E construction projects. The transition to a new electrical franchise agreement caused a slowdown of construction projects, as projects were on hold pending the implementation of a new Undergrounding Memorandum of Understanding (MOU) with SDG&E. It is expected that construction will not return to prior year levels until the second half of Fiscal Year 2023 due to the new MOU requirements for SDG&E.

Since the Mid-Year Report, expenditure projections have decreased by \$3.1 million primarily due to project delays. The implementation of a new Undergrounding MOU has been slower than anticipated in the Mid-Year Report.

Water Utility Operating Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 1,021.3	\$ 1,021.3	\$ 843.1	\$ (178.2)	-17.5%
Personnel Expenditures	53.5	53.5	53.2	0.4	0.7%
Non-Personnel Expenditures	555.2	555.2	536.7	18.5	3.3%
Expenditures	608.7	608.7	589.9	18.9	3.1%
Net Year-End Projection	\$ 412.6	\$ 412.6	\$ 253.2	\$ (159.3)	

Revenues in the Water Utility Operating Fund are expected to be \$178.2 million, or 17.5% under budget at fiscal year-end. This represents a \$38.6 million decrease from the Mid-Year projections. The same general trends identified in the Mid-Year Report (reimbursement of capital expenditures from bonds and loans and Metropolitan Water District Settlement) are still applicable with the following notable changes from the Mid-Year Report:

- \$73.0 million reduction associated with the level of reimbursement of capital expenditures under the Water Infrastructure Finance and Innovation Act (WIFIA), State Revolving Funds (SRF), and the City's commercial paper borrowing program based on decreased capital expenditures and the timing of the execution of SRF loans.
- \$13.0 million increase due to water sales and water main connections fee coming in higher than projected in the Mid-Year Report. The City's projected water sales revenue (which is correlated with water purchases on the expense side) depends heavily on the amount of rainfall received during the year, and the average temperature observed each month. The Department saw a drier than traditional period from January to March 2022, which offset reductions in water sales earlier this year. The forecast also assumes that drought restrictions will still be voluntary for the San Diego area for the remainder of the fiscal year.
- \$19.7 million increase from the California Water and Wastewater Arrearage Payment Program, which provides relief to community water and wastewater systems for unpaid bills related to the pandemic. The City received this assistance to apply towards customer accounts during the third quarter.

Expenditures in the Water Utility Operating Fund are expected to be \$18.9 million, or 3.1% under budget. The same general trends identified in the Mid-Year Report (personnel savings, contractual savings, capital equipment) are still applicable. The Department had assumed in the mid-year historical energy savings that have materialized in the past but did not account for the spike in energy costs that were seen in the winter after projections were submitted. There has also been a decrease of the expected contractual savings projected in the Mid-Year Report, but expenditures are still projected to be under budget by year-end. These increases were mitigated with savings in supplies, IT, and interest expenses.

NON-GENERAL FUND RESERVES

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. **Table 20: FY 2022 Non-General Fund Reserves** displays which non-General Fund Reserves are on target, per the reserve policy; those not on target are discussed in more detail below. The Department of Finance will continue to work with these departments to monitor non-General Fund reserve levels and will return with a plan for addressing those not on target, if needed.

FY 2022 Non-General Fund Reserves				
Table 20			in millions	
Description	Fund Name	Reserve Type	FY 2022 Target Level	Status
Development Services	Development Services Fund	Operating Reserve	\$ 9.6	Not on Target
Golf Course	Golf Course Fund	Operating Reserve	3.0	On Target
Environmental Services	Recycling Enterprise Fund	Operating Reserve	3.9	On Target
	Refuse Disposal Fund	Operating Reserve	5.6	On Target
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	54.1	On Target
		Emergency Capital Reserve	10.0	On Target
		Rate Stabilization Fund Reserve	18.1	On Target
	Water Utility Funds	Emergency Operating Reserve	44.9	On Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	29.6	On Target
		Secondary Purchase Reserve	16.6	On Target
Risk Management	Long-Term Disability Fund	Liability Reserve	4.7	Not on Target
	Public Liability Fund	Liability Reserve	36.9	Not on Target
	Workers' Compensation Fund	Liability Reserve	33.3	On Target

Development Services Fund Reserve

Due to necessary operational changes in response to COVID-19 public health orders and other safety modifications, the Development Services Department (DSD) continues to experience operational setbacks which have negatively impacted the department's permitting process. Currently, DSD has a significant backlog of permit applications, which is impacting the Department's ability to generate revenues to offset the fund's operational expenses. The abrupt change in operations contributed to DSD being unable to achieve 100% of the reserve targets in the prior fiscal year. As a result, the Fiscal Year 2022 beginning balance of the DSD reserve was \$1.5 million, which was significantly below the reserve target level. The department increased fees in January 2022 to recover costs from recently approved special salary adjustments. Based on the third quarter projections, the department anticipates reaching, at a minimum, 50% of its reserve target but will continue to monitor the impacts of recently improved processes that have increased revenue collections in the hopes the reserve will achieve a higher percentage by fiscal year-end. The Department expects that subsequent

fee adjustments that will take effect in July 2022 will allow it to be cost recoverable and reach 100% of its reserve level target by the end of Fiscal Year 2023.

Long-Term Disability Reserve

The Long-Term Disability (LTD) Fund provides partial income replacement to eligible City employees who are unable to work for a period as a result of a non-industrial injury, illness, or pregnancy. The Reserve Policy requires the City to maintain LTD reserves equal to 100% of the LTD actuarial liability, which is based on the last three years (Fiscal Years 2019, 2020, and 2021). The estimated ending fund balance for the LTD Reserve is \$4.3 million, which is approximately \$480,000 under the Fiscal year 2022 reserve target of \$4.7 million. The LTD reserve target included in the Fiscal Year 2022 Adopted Budget was \$4.2 million but was increased to \$4.7 million after the receipt of the Fiscal Year 2021 LTD actuarial valuation in the fall of 2021.

Public Liability Reserve

The Public Liability (PL) Reserve is funded entirely by the General Fund to support claims arising from real or alleged acts on the part of the City, including claims for bodily injury, property damage, inverse condemnation, false arrest, and errors and omissions. Per the City's Reserve Policy, the PL reserve goal is equal to 50% of the PL actuarial liability, which is based on the most recent three-year average of actuarial liabilities. For Fiscal Year 2022, the PL Reserve target is \$36.9 million (based on the AVAAL from Fiscal Years 2019, 2020, and 2021).

The PL reserve target included in the Fiscal Year 2022 Adopted Budget was \$33.8 million, but has increased by a total of \$3.1 million, including \$2.2 million associated with limiting contributions to the reserve in Fiscal Year 2021 due to the COVID-19 pandemic, and an additional \$900,000 related to the receipt of the Fiscal Year 2021 PL actuarial valuation in October 2021. The ending fund balance for Fiscal Year 2022 is estimated to be \$33.8 million, and due to the increase to the reserve target, the PL Reserve is projected to be underfunded by \$3.1 million.

CITY COUNCIL REQUESTED AUTHORITIES

BUDGET CONTROL AUTHORITIES

As is typically included in the Third Quarter Report, additional authorities are requested to maintain budgetary control through the end of the fiscal year and remain in compliance with the City Charter and Municipal Code.

Increase Appropriations from Available Sources Citywide

Authority is requested to adjust appropriations as needed for unforeseen events to close Fiscal Year 2022 with departments and funds in balance. Available sources include the use of fund balance or unanticipated revenues.

GENERAL FUND

Additional authorities are requested to allow for budget transfers and re-appropriations between General Fund departments to address events that may occur prior to year-end. These authorities are typically requested in the Third Quarter Report to maintain budgetary control through the end of the fiscal year and to maintain compliance with the City Charter and Municipal Code.

Salary and Non-Personnel Budget Transfers

Authority is requested to transfer salary appropriations in one General Fund department for fringe benefits and/or non-personnel appropriations to another General Fund department with no net increase to either department's total budgets. This will allow departments to remain balanced, within the Charter Section 73 requirement that salary appropriations may not be used for any other purpose.

Bottom Line Re-Appropriations

Authority is requested to transfer excess appropriations from one General Fund department to offset a deficit in another General Fund department during fiscal year closing. This will result in a change to the bottom-line department budgets; however, there will be no net change to the bottom-line General Fund budget. The bottom-line appropriation transfer authority is to be used at fiscal year close, if necessary, after salary and non-personnel budget transfers have been applied.

RECOMMENDED APPROPRIATION ADJUSTMENTS

Authorities are requested to allow for budget transfers between General Fund departments as displayed in **Table 21: FY 2022 Third Quarter Appropriation Adjustments** in order to allow for continued departmental operations. All adjustments are balanced by savings in the Homelessness Strategies and Solutions Department.

Based on the third quarter projections, a number of departments not included in the table below may need bottom line appropriations by the close of the fiscal year. The authorities requested above are anticipated to support those adjustments, should the projections materialize, and would not require a net change to the bottom-line General Fund budget.

FY 2022 Third Quarter Appropriation Adjustments

Table 21

in millions

Department	Expenditures		Net Impact
	Increase/(Decrease)		
General Fund Adjustments			
Homelessness Strategies & Solutions	\$ -	\$ (1,021,323)	\$ (1,021,323)
Information Technology	432,052	-	432,052
Personnel	110,757	-	110,757
Stormwater	478,514	-	478,514
General Fund Total	\$ 1,021,323	\$ (1,021,323)	\$ -

General Fund Appropriation Adjustments

Departmental Projected Savings:

The Homelessness Strategies and Solutions Department is projected to end the year with \$7.4 million in savings. Staff is recommending \$1.0 million of these savings be reallocated to offset over budget expenditure projections as identified in Table 21.

Department of Information Technology

The Department of Information Technology requires an appropriation adjustment of \$430,000 in expenditures to mitigate an overage due to Emergency Connectivity Fund (ECF) supported hardware purchases for the SD Access 4 All Program. The Department anticipates receiving revenue from the Federal Communications Commission's ECF to support these expenditures. The ECF is a \$7.17 billion program funded by the American Rescue Plan Act of 2021 to help schools and libraries support remote learning. The program was established during the pandemic as a means to combat the digital divide caused by closures and lack of access to broadband services and computing devices.

Personnel Department

The Personnel Department requires an appropriation adjustment of \$110,000 to mitigate an overage in contracts due to increases in random drug testing conducted for Police and Fire-Rescue personnel and pre-employment medical exams conducted for new hires.

Stormwater Department

The Stormwater Department requires an appropriation adjustment of \$480,000 to mitigate an overage in contracts, primarily related to refuse disposal fees for three channel emergency projects and higher than anticipated low-flow diversion costs.

Non-General Fund Appropriation Adjustments

Authorities are also requested to increase appropriations in non-General Funds as displayed in **Table 22: FY 2022 Non-General Fund Third Quarter Appropriation Adjustments**. All adjustments are balanced by increased revenue or available fund balance.

FY 2022 Non-General Fund Third Quarter Appropriation Adjustments

Table 22

in millions

Non-General Fund Department	Increase/(Decrease)		
	Revenue	Expenditures	Net Impact
Junior lifeguard Program Fund	\$ 209,850	\$ 295,730	\$ (85,880)
Publishing Services Fund	-	298,488	(298,488)
Risk Management Administration Fund	-	121,291	(121,291)
	\$ 209,850	\$ 715,509	\$ (505,659)

Junior Lifeguard Program Fund

Appropriation adjustments of \$300,000 in expenditures and \$210,000 in revenue are requested for the Junior Lifeguard Program Fund to mitigate projected overages. The Junior Lifeguard Program Fund is projected to exceed its revenue budget by \$210,000 due to a tuition fee increase and change in cancellation policy resulting in fewer vacant slots in the program. As a result of the increased number of participants, the program is projecting an increase of seasonal employee and intern expenses, as well as increases in program supplies, capital expenses, and IT. The increased expenditures will be offset by the increase in revenue and available fund balance.

Publishing Services Fund

An expenditure appropriation adjustment of \$300,000 in the Publishing Services Fund is requested to support over budget expenditures for outside printing. This adjustment will be supported by a projected transfer of \$220,000 from the General Fund (Citywide Program Expenditures Department) and fund balance.

Risk Management Administration Fund

An expenditure appropriation adjustment of \$120,000 in the Risk Management Administration Fund is requested to support unbudgeted COVID-19 testing for City staff. This increase is supported by fund balance.

OTHER ACTION ITEMS

Police Qualification Range Capital Improvements

In conjunction with the increase in the Police Department's non-personnel expenditure projections and in support of capital improvements at the Qualification Range, the following CIP related authorities are requested:

1. The Chief Financial Officer (CFO) is authorized to transfer an amount of \$2,700,000 from the General Fund, Fund 100000, 1914, Police Department, to Fund 400265, General Fund Contributions to the CIP; and
2. The CFO is authorized to increase the Capital Improvements Program Budget in CIP S18005, Police Range Refurbishment Phase II, and to appropriate and expend an amount of \$2,700,000 from Fund 400265, General Fund Contributions to the CIP, for the purpose of completing the project.

De-appropriation of Carryforward Funds

The CFO is authorized to decrease expenditure appropriations in the Fleet Services Replacement Funds (Fund Nos. 720001-720038, 720056, 720058, 720059) for the purpose of aligning the non-discretionary appropriations with the actual expenditures incurred during the fiscal year.

CONCLUSION

The Fiscal Year 2022 Third Quarter Report projects General Fund expenditures will end the year at budget, and revenues will exceed budget due to significant growth in Sales Tax and Transient Occupancy Tax revenues. The growth in revenue will allow the City to reduce its use of American Rescue Plan Act (ARPA) funding this fiscal year by \$49.3 million and preserve it for future fiscal year needs.

While projected increases in revenues are a positive sign that the City is recovering from the impacts of the COVID-19 pandemic, the City's budget remains balanced due to the use of \$100.0 million in one-time ARPA funding that is still projected for use this fiscal year. COVID-19 continues to pose a risk to the health of the City's residents and employees, as well as revenue and expenditure projections included in the Third Quarter Report. Of particular note, the City continues to see only gradual growth in business related travel, rising inflation, and impacts from the easing of State Executive Orders regulating evictions and post-foreclosure evictions. COVID-19 variants continue to impact hiring, overtime expenditures, and the procurement of goods (via supply chain issues).

Due to these risks to the Third Quarter projections, only a small number of appropriation adjustments are requested. Those proposed are intended to allow for continued departmental operations, and to close Fiscal Year 2022 with departments and funds in balance.

In response to the COVID-19 pandemic, the Fiscal Year 2021 and 2022 Adopted Budgets did not include contributions to General Fund Reserves; therefore, the reserve balances remain at the Fiscal Year 2020 balance. A contribution of \$14.8 million would be required to achieve Fiscal Year 2022 target levels. The Third Quarter Report does not include any action items for Council consideration to increase these reserves due to the risk of continued impacts from the pandemic on the City's finances. Although this report is not proposing actions related to the General Fund Reserves, the Third Quarter Report does include the preservation of funding in the Pension Payment Stabilization Reserve. The Fiscal Year 2022 Adopted Budget included the use of \$7.9 million from the Pension Payment Stabilization Reserve for increases in the ADC. As a result of this year's net General Fund projection, this one-time revenue is not needed to balance the General Fund and is planned to mitigate Proposition B impacts or future increases in the ADC in Fiscal Year 2023 instead.

DoF and City departments will continue to monitor revenues, expenditures, and the continuing impacts of COVID-19 throughout the fiscal year. DoF will release the Fiscal Year 2022 Year-End Performance Report on October 12, 2022, which will contain a comparison of the projections included within this report to the unaudited actual revenues and expenditures for Fiscal Year 2022.

ATTACHMENTS

1. General Fund Projected Revenues
2. General Fund Projected Expenditures
3. Non-General Fund Projections
4. Third Quarter Budget Monitoring Report – Vacancy Status Report
5. Fiscal Year 2022 Charter 39 Supporting Schedules, as of March 2022
6. Reporting Requirements – Section 19 of the Appropriation Ordinance (provided by the Office of the City Attorney)
7. Homelessness Strategies and Solutions Department FY 2022 Third Quarter Projections and Grant Funding Update

General Fund Projected Revenues

Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund Major Revenues					
Charges for Current Services	\$ 26,625,597	\$ 26,625,597	\$ 26,810,744	\$ 185,147	0.7%
Franchise Fees ²	78,315,824	86,190,824	89,980,638	3,789,814	4.4%
Interest and Dividends	3,408,893	3,408,893	3,408,893	-	0.0%
Motor Vehicle License Fees	218,999	218,999	1,851,119	1,632,120	745.3%
Fines, Forfeitures, and Penalties	-	-	122,826	122,826	100.0%
Other Revenue	-	-	2,177,866	2,177,866	100.0%
Property Tax	672,247,298	672,247,298	660,120,942	(12,126,356)	-1.8%
Property Transfer Tax	11,242,281	11,242,281	17,108,601	5,866,320	52.2%
Refuse Collector Business Tax	972,000	972,000	1,470,893	498,893	51.3%
Revenue from Federal and Other Agencies	1,093,258	1,093,258	1,093,258	-	0.0%
Revenue from Money and Property	10,715,260	10,715,260	10,718,096	2,836	0.0%
Sales Tax	320,822,549	323,018,412	362,373,892	39,355,480	12.2%
Transfers In	206,052,907	198,177,907	134,944,940	(63,232,967)	-31.9%
Transient Occupancy Tax ³	95,455,607	95,455,607	128,115,451	32,659,844	34.2%
<i>Subtotal Major General Fund Revenues</i>	<i>\$ 1,427,170,473</i>	<i>\$ 1,429,366,336</i>	<i>\$ 1,440,298,160</i>	<i>\$ 10,931,824</i>	<i>0.8%</i>
City Auditor	\$ -	\$ -	\$ 1,674	\$ 1,674	100.0%
City Clerk	135,582	135,582	148,173	12,591	9.3%
Citywide Program Expenditures	-	-	-	-	0.0%
Communications	372,107	372,107	496,046	123,939	33.3%
Compliance	-	-	500	500	100.0%
Council Administration	-	-	730	730	100.0%
Council District 1	-	-	-	-	0.0%
Council District 2	-	-	-	-	0.0%
Council District 3	-	-	-	-	0.0%
Council District 4	-	-	-	-	0.0%
Council District 5	-	-	-	-	0.0%
Council District 6	-	-	-	-	0.0%
Council District 7	-	-	2,700	2,700	100.0%
Council District 8	-	-	452	452	100.0%
Council District 9	-	-	-	-	0.0%
Debt Management	778,500	778,500	617,394	(161,106)	-20.7%
Department of Finance	2,230,481	2,230,481	2,011,688	(218,793)	-9.8%
Department of Information Technology	-	-	432,680	432,680	100.0%
Department of Real Estate and Airport Management	48,559,070	55,059,070	58,245,499	3,186,429	5.8%
Development Services	3,556,890	3,556,890	909,200	(2,647,690)	-74.4%
Economic Development	6,169,520	6,169,520	6,080,174	(89,346)	-1.4%
Environmental Services	1,360,151	1,360,151	1,360,253	102	0.0%
Ethics Commission	-	-	8,493	8,493	100.0%
Fire-Rescue	52,382,968	55,908,136	58,491,254	2,583,118	4.6%
Government Affairs	319,094	319,094	319,103	9	0.0%
Homelessness Strategies & Solutions	500,000	500,000	248,364	(251,636)	-50.3%
Human Resources	675,280	675,280	491,910	(183,370)	-27.2%

General Fund Projected Revenues

Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Library	\$ 1,559,780	\$ 1,559,780	\$ 1,589,993	\$ 30,213	1.9%
Mobility	2,677,140	2,677,140	2,455,999	(221,141)	-8.3%
Office of Boards and Commissions	-	-	49	49	100.0%
Office of Emergency Services	1,596,325	1,596,325	1,479,140	(117,185)	-7.3%
Office of Race & Equity	-	-	-	-	0.0%
Office of the Chief Operating Officer	579,976	579,976	579,976	-	0.0%
Office of the City Attorney	3,910,296	3,910,296	3,147,823	(762,473)	-19.5%
Office of the City Treasurer	41,861,360	41,861,360	42,218,254	356,894	0.9%
Office of the Independent Budget Analyst	-	-	-	-	0.0%
Office of the Mayor	-	-	187	187	100.0%
Parks and Recreation	28,423,053	36,723,053	36,789,146	66,093	0.2%
Performance and Analytics	-	-	671	671	100.0%
Personnel	6,200	6,200	6,903	703	11.3%
Planning	3,081,120	3,081,120	3,066,421	(14,699)	-0.5%
Police	41,437,423	41,437,423	44,368,953	2,931,530	7.1%
Public Utilities	1,345,146	1,345,146	1,313,926	(31,220)	-2.3%
Real Estate Assets - Facilities Services	4,923,756	4,923,756	3,883,202	(1,040,554)	-21.1%
Purchasing and Contracting	175,254	175,254	582,719	407,465	232.5%
Sustainability	-	-	(650)	(650)	100.0%
Storm Water	8,854,600	8,854,600	8,499,011	(355,589)	-4.0%
Transportation	58,906,886	58,906,886	57,456,923	(1,449,963)	-2.5%
<i>Subtotal Departmental General Fund Revenues</i>	<i>\$ 316,377,958</i>	<i>\$ 334,703,126</i>	<i>\$ 337,306,599</i>	<i>\$ 2,603,473</i>	<i>0.8%</i>
Total General Fund Revenues	\$ 1,743,548,431	\$ 1,764,069,462	\$ 1,777,607,787	\$ 13,538,325	0.8%

The current budget presented in this table is as of March 2022 (accounting period 9) unless otherwise noted.

¹ The Fiscal Year 2022 Adopted Budget included several reorganizations and restructures, including the creation of new departments. The accounting structure changes were approved as part of the FY 2022 budget process.

² Total City FY 2022 Adopted Budget for Franchise Fees is \$162.3 million and the projection is \$183.1 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

³ Total City FY 2022 Adopted Budget for Transient Occupancy Tax is \$181.1 million and the projection is \$243.4 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Projected Expenditures					
Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Auditor	\$ 4,350,115	\$ 4,350,115	\$ 4,327,771	\$ 22,344	0.5%
City Clerk	6,754,384	6,754,384	6,216,799	537,585	8.0%
Citywide Program Expenditures	150,308,562	160,527,037	162,218,998	(1,691,961)	-1.1%
Commission on Police Practices	1,327,134	1,327,134	894,161	432,973	32.6%
Communications	5,442,687	5,442,687	5,201,135	241,552	4.4%
Compliance	2,345,084	2,345,084	2,139,537	205,547	8.8%
Council Administration	2,921,606	2,921,606	2,892,502	29,104	1.0%
Council District 1	1,446,749	1,446,749	1,319,140	127,609	8.8%
Council District 1 - Community Projects, Programs and Services	100,000	100,000	90,000	10,000	10.0%
Council District 2	1,425,974	1,425,974	1,402,827	23,147	1.6%
Council District 2 - Community Projects, Programs and Services	100,000	100,000	99,953	47	0.0%
Council District 3	1,248,067	1,248,067	1,336,888	(88,821)	-7.1%
Council District 3 - Community Projects, Programs and Services	100,000	100,000	99,000	1,000	1.0%
Council District 4	1,581,458	1,581,458	1,463,046	118,412	7.5%
Council District 4 - Community Projects, Programs and Services	100,000	97,000	97,000	-	0.0%
Council District 5	1,300,956	1,300,956	1,179,376	121,580	9.3%
Council District 5 - Community Projects, Programs and Services	100,000	94,000	64,500	29,500	31.4%
Council District 6	1,368,733	1,368,733	1,041,761	326,972	23.9%
Council District 6 - Community Projects, Programs and Services	100,000	96,520	91,798	4,722	4.9%
Council District 7	1,366,796	1,366,796	1,341,599	25,197	1.8%
Council District 7 - Community Projects, Programs and Services	100,000	100,000	72,000	28,000	28.0%
Council District 8	1,857,388	1,857,388	1,550,593	306,795	16.5%
Council District 8 - Community Projects, Programs and Services	100,000	95,000	95,000	-	0.0%
Council District 9	1,167,450	1,167,450	1,184,442	(16,992)	-1.5%
Council District 9 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Debt Management	2,414,975	2,414,975	2,273,525	141,450	5.9%
Department of Finance	20,307,420	20,307,420	20,013,741	293,679	1.4%
Department of Information Technology	994,975	994,975	1,427,027	(432,052)	-43.4%
Department of Real Estate and Airport Management	5,937,492	5,947,098	5,778,757	168,341	2.8%
Development Services	9,092,254	9,092,254	8,372,669	719,585	7.9%
Economic Development	22,530,434	22,030,434	21,131,497	898,937	4.1%
Environmental Services	58,761,446	59,257,446	58,097,212	1,160,234	2.0%
Ethics Commission	1,292,674	1,292,674	1,214,790	77,884	6.0%
Fire-Rescue	308,695,006	311,122,598	327,607,757	(16,485,159)	-5.3%
Government Affairs	1,352,474	1,352,474	1,168,460	184,014	13.6%
Homelessness Strategies & Solutions	18,071,824	18,071,824	10,703,800	7,368,024	40.8%
Human Resources	7,000,648	7,247,342	6,917,679	329,663	4.5%
Library	60,741,326	61,450,090	61,282,111	167,979	0.3%
Mobility	3,255,096	3,255,096	3,110,481	144,615	4.4%
Office of Boards and Commissions	786,462	786,462	779,073	7,389	0.9%
Office of Emergency Services	3,409,414	3,509,414	3,183,295	326,119	9.3%
Office of Race & Equity	788,532	788,532	234,150	554,382	70.3%
Office of the Chief Operating Officer	4,154,067	4,154,067	3,278,729	875,338	21.1%

General Fund Projected Expenditures					
Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Office of the City Attorney	\$ 68,799,335	\$ 68,799,335	\$ 70,520,596	\$ (1,721,261)	-2.5%
Office of the City Treasurer	18,978,821	18,978,821	18,054,232	924,589	4.9%
Office of the Independent Budget Analyst	2,569,144	2,569,144	2,284,205	284,939	11.1%
Office of the Mayor	3,383,222	3,383,222	3,295,055	88,167	2.6%
Parks and Recreation	133,859,293	133,867,293	129,810,770	4,056,523	3.0%
Performance and Analytics	4,834,257	4,834,257	4,583,146	251,111	5.2%
Personnel	10,612,912	10,612,912	10,826,637	(213,725)	-2.0%
Planning	9,120,153	9,120,153	8,487,911	632,242	6.9%
Police	593,292,386	598,225,834	605,401,422	(7,175,588)	-1.2%
Public Utilities	2,396,709	2,726,709	2,745,430	(18,721)	-0.7%
Facilities Services	23,649,598	23,649,598	22,819,185	830,413	3.5%
Purchasing and Contracting	19,264,024	19,264,024	18,468,036	795,988	4.1%
Sustainability	2,060,106	2,060,106	856,712	1,203,394	58.4%
Stormwater	51,557,489	53,069,172	52,938,430	130,742	0.2%
Transportation	82,471,320	82,663,111	80,055,175	2,607,936	3.2%
Total General Fund Expenditures	\$ 1,743,548,431	\$ 1,764,213,004	\$ 1,764,245,737	\$ (32,733)	0.0%

The current budget presented in this table is as of March 2021 (accounting period 9) unless otherwise noted.

¹ The Fiscal Year 2022 Adopted Budget included several reorganizations and restructures, including the creation of new departments. The accounting structure changes were approved as part of the FY 2022 budget process.

Non-General Fund Projections							
Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %	
Airports Fund	Revenue	\$ 6,848,553	\$ 6,848,553	\$ 7,321,747	\$ 473,194	6.9%	
	Expenditures	8,891,137	8,491,137	7,065,956	1,425,181	16.8%	
Central Stores Fund	Revenue	7,478,415	7,478,415	6,367,826	(1,110,589)	-14.9%	
	Expenditures	7,375,189	7,375,189	6,285,156	1,090,033	14.8%	
Concourse and Parking Garages Operating Fund	Revenue	2,981,406	2,981,406	1,682,447	(1,298,959)	-43.6%	
	Expenditures	2,986,908	2,986,908	2,294,404	692,504	23.2%	
Department of Information Technology Fund	Revenue	84,301,733	84,301,733	85,662,351	1,360,618	1.6%	
	Expenditures	85,284,249	85,284,249	84,731,723	552,526	0.6%	
Development Services Fund	Revenue	90,559,027	90,559,027	94,777,595	4,218,568	4.7%	
	Expenditures	93,395,333	93,395,333	91,965,783	1,429,550	1.5%	
Energy Conservation Program Fund	Revenue	4,507,573	5,057,573	5,126,661	69,088	1.4%	
	Expenditures	5,202,097	5,752,097	5,384,429	367,668	6.4%	
Engineering and Capital Projects Fund	Revenue	129,691,734	129,691,734	118,170,197	(11,521,537)	-8.9%	
	Expenditures	129,691,734	129,691,734	129,548,150	143,584	0.1%	
Facilities Financing Fund	Revenue	3,338,497	3,338,497	3,669,635	331,138	9.9%	
	Expenditures	3,387,023	3,387,023	3,195,290	191,733	5.7%	
Fire/EMS Transportation Program Fund	Revenue	11,160,856	11,160,856	11,350,257	189,401	1.7%	
	Expenditures	12,571,378	12,571,378	12,198,866	372,512	3.0%	
Fleet Operating Fund	Revenue	54,331,739	56,499,711	60,507,628	4,007,917	7.1%	
	Expenditures	56,306,055	58,474,027	59,190,017	(715,990)	-1.2%	
GIS Fund	Revenue	4,894,107	4,894,107	4,606,601	(287,506)	-5.9%	
	Expenditures	5,375,105	5,375,105	4,770,386	604,719	11.3%	
Golf Course Fund	Revenue	20,870,347	20,870,347	28,475,661	7,605,314	36.4%	
	Expenditures	20,830,312	20,830,312	20,478,804	351,508	1.7%	
Junior Lifeguard Program Fund	Revenue	615,150	615,150	825,000	209,850	34.1%	
	Expenditures	641,657	641,657	936,996	(295,339)	-46.0%	
Local Enforcement Agency Fund	Revenue	786,417	786,417	686,297	(100,120)	-12.7%	
	Expenditures	1,000,250	1,000,250	974,411	25,839	2.6%	
Los Peñasquitos Canyon Preserve Fund	Revenue	261,360	261,360	271,022	9,662	3.7%	
	Expenditures	277,975	277,975	287,060	(9,085)	-3.3%	
OneSD Support Fund	Revenue	25,413,789	25,413,789	25,421,654	7,865	0.0%	
	Expenditures	28,127,196	28,127,196	26,160,151	1,967,045	7.0%	
Parking Meter Operations Fund	Revenue	11,297,852	11,297,852	8,729,773	(2,568,079)	-22.7%	
	Expenditures	10,807,988	10,807,988	8,715,029	2,092,959	19.4%	
Petco Park Fund	Revenue	17,223,542	17,223,542	17,629,278	405,736	2.4%	
	Expenditures	17,221,884	17,221,884	17,235,432	(13,548)	-0.1%	
Publishing Services Fund	Revenue	\$ 1,640,551	\$ 1,640,551	\$ 1,755,084	\$ 114,533	7.0%	
	Expenditures	1,765,259	1,765,259	1,840,138	(74,879)	-4.2%	

Non-General Fund Projections						
Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Recycling Fund	Revenue	25,450,760	25,450,760	31,906,223	6,455,463	25.4%
	Expenditures	31,666,680	31,666,680	28,552,474	3,114,206	9.8%
Refuse Disposal Fund	Revenue	36,754,373	36,754,373	36,587,723	(166,650)	-0.5%
	Expenditures	42,536,861	42,536,861	41,428,391	1,108,470	2.6%
Risk Management Administration Fund	Revenue	12,084,323	12,084,323	12,115,277	30,954	0.3%
	Expenditures	12,724,137	12,724,137	12,752,726	(28,589)	-0.2%
Seized Assets - Federal DOJ Fund	Revenue	1,069,307	1,069,307	105,838	(963,469)	-90.1%
	Expenditures	1,320,316	1,320,316	1,319,396	920	0.1%
Seized Assets - California Fund	Revenue	11,881	11,881	98,118	86,237	725.8%
	Expenditures	11,919	11,919	11,794	125	1.0%
Seized Asset Fund - Federal Treasury Fund	Revenue	118,812	118,812	70,244	(48,568)	-40.9%
	Expenditures	719,187	719,187	718,752	435	0.1%
Sewer Utility Funds ¹	Revenue	609,658,780	609,658,780	592,632,313	(17,026,467)	-2.8%
	Expenditures	387,660,237	387,660,237	368,220,954	19,439,283	5.0%
Stadium Operations Fund	Revenue	-	-	150,415	150,415	100.0%
	Expenditures	1,137,218	1,137,218	1,120,613	16,605	1.5%
State COPS	Revenue	3,000,000	3,000,000	3,507,231	507,231	16.9%
	Expenditures	5,825,070	5,825,070	5,824,858	212	0.0%
Transient Occupancy Tax Fund						
Cultural Affairs	Revenue	\$ -	\$ -	\$ 479	\$ 479	100.0%
Special Events & Filming	Revenue	40,000	40,000	33,992	(6,008)	-15.0%
Major Revenues	Revenue	-	-	(5,158)	(5,158)	100.0%
Special Promotional Programs	Revenue	87,672,705	87,672,705	117,249,107	29,576,402	33.7%
Total Transient Occupancy Tax Fund Revenue		\$ 87,712,705	\$ 87,712,705	\$ 117,278,421	\$ 29,565,716	
Cultural Affairs	Expenditures	\$ 1,878,812	\$ 1,878,812	\$ 1,820,053	\$ 58,759	3.1%
Special Events & Filming	Expenditures	1,502,302	1,502,302	1,186,855	315,447	21.0%
Major Revenues	Expenditures	-	-	-	-	0.0%
Special Promotional Programs	Expenditures	84,326,996	84,326,996	104,234,309	(19,907,313)	-23.6%
Total Transient Occupancy Tax Fund Expenditures		\$ 87,708,110	\$ 87,708,110	\$ 107,241,296	\$ (19,533,186)	
Underground Surcharge Fund	Revenue	\$ 68,792,378	\$ 68,792,378	\$ 68,454,292	\$ (338,086)	-0.5%
	Expenditures	93,117,658	93,117,658	24,813,282	68,304,376	73.4%
Water Utility Operating Fund ¹	Revenue	\$ 1,021,299,317	\$ 1,021,299,317	\$ 843,080,635	\$ (178,218,682)	-17.5%
	Expenditures	608,741,099	608,741,099	589,866,353	18,874,746	3.1%
Wireless Communications Technology Fund	Revenue	9,182,740	9,182,740	8,841,885	(340,855)	-3.7%
	Expenditures	10,334,834	10,334,834	9,990,243	344,591	3.3%

The current budget presented in this table is as of March 2022 (accounting period 9) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

¹ Revenues in the Sewer Utility and Water Utility Operating Funds support both Operating and Capital Improvements Program (CIP) activity; however, only operating expenditures are reflected in this report.

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Airports	Airports Enterprise	Airport Operations Assistant	1.00
Airports	Airports Enterprise	Environmental Biologist 3	1.00
Airports	Airports Enterprise	Grounds Maint Wrkr 2	1.00
Airports	Airports Enterprise	Payroll Spec 1	1.00
Airports	Airports Enterprise	Utility Worker 2	1.00
Airports Total			5.00
City Attorney	General Fund	Asoc Mgmt Anlyst	1.00
City Attorney	General Fund	Asst Mgmt Anlyst(Sr Victm Servs Coord)	1.00
City Attorney	General Fund	City Atty Invstgtr	2.00
City Attorney	General Fund	Clerical Asst 2	3.00
City Attorney	General Fund	Court Support Clrk 1	3.00
City Attorney	General Fund	Court Support Clrk 2	6.00
City Attorney	General Fund	Deputy City Atty	8.50
City Attorney	General Fund	Info Sys Anlyst 2	1.00
City Attorney	General Fund	Legal Secretary 2	5.00
City Attorney	General Fund	Paralegal	1.00
City Attorney	General Fund	Payroll Spec 2	1.00
City Attorney	General Fund	Sr Clerk/Typist	3.00
City Attorney Total			35.50
City Clerk	General Fund	Administrative Aide 2	1.00
City Clerk	General Fund	Asoc Mgmt Anlyst	1.00
City Clerk	General Fund	Deputy City Clerk 1	4.00
City Clerk	General Fund	Deputy City Clerk 2	1.00
City Clerk	General Fund	Stock Clerk	1.00
City Clerk Total			8.00
City Treasurer	General Fund	Accountant 2	2.00
City Treasurer	General Fund	Accountant 3	2.00
City Treasurer	General Fund	Accountant 4	2.00
City Treasurer	General Fund	Administrative Aide 2	3.00
City Treasurer	General Fund	Asoc Mgmt Anlyst	1.00
City Treasurer	General Fund	Clerical Asst 2	1.00
City Treasurer	General Fund	Collections Invstgtr 1	2.00
City Treasurer	General Fund	Collections Invstgtr Supv	2.00
City Treasurer	General Fund	Collections Invstgtr Trainee	1.00
City Treasurer	General Fund	Program Coordinator	1.00
City Treasurer	General Fund	Program Manager	1.50
City Treasurer	Parking Meter Ops	Program Manager	0.50
City Treasurer Total			19.00
Commission on Police Practices	General Fund	General Counsel	1.00
Commission on Police Practices	General Fund	Program Coordinator	1.00
Commission on Police Practices	General Fund	Program Manager	3.00
Commission on Police Practices Total			5.00
Communications	General Fund	Graphic Designer	1.00
Communications	General Fund	Multimedia Prod Coord	2.00
Communications	General Fund	Supv Public Info Ofcr	2.00
Communications Total			5.00
Compliance	General Fund	Program Coordinator	1.00
Compliance	General Fund	Safety Rep 2	1.00
Compliance Total			2.00
Council Administration	General Fund	Council Rep 1	3.00
Council Administration Total			3.00
Council District 2	General Fund	Council Rep 1	1.00
Council District 2 Total			1.00
Council District 4	General Fund	Council Rep 1	1.75
Council District 4 Total			1.75
Council District 5	General Fund	Council Rep 1	2.00
Council District 5 Total			2.00
Council District 6	General Fund	Council Rep 1	4.00
Council District 6 Total			4.00
Council District 7	General Fund	Council Rep 1	1.00
Council District 7	General Fund	Council Rep 2 A	1.00
Council District 7 Total			2.00
Council District 8	General Fund	Council Rep 1	2.00
Council District 8 Total			2.00
Cultural Affairs	Transient Occupancy	Public Art Prgm Admnstr	1.00
Cultural Affairs Total			1.00

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Debt Management	General Fund	Asoc Mgmt Anlyst	1.00
Debt Management	General Fund	Management Trainee	1.00
Debt Management	General Fund	Program Coordinator	1.00
Debt Management Total			3.00
Department of Finance	General Fund	Account Audit Clerk	1.00
Department of Finance	General Fund	Finance Analyst 2	5.00
Department of Finance	General Fund	Finance Analyst 3	2.00
Department of Finance	General Fund	Finance Analyst 4	1.00
Department of Finance	General Fund	Financial Operations Manager	1.00
Department of Finance	General Fund	Principal Accountant	1.00
Department of Finance Total			11.00
Development Services	General Fund	Combination Inspctr 1	1.00
Development Services	General Fund	Combination Inspctr 2	2.00
Development Services	General Fund	Sr Clerk/Typist	2.00
Development Services	General Fund	Sr Planner(Code Enfr Coor)	2.00
Development Services	General Fund	Sr Zoning Investigator	1.00
Development Services	General Fund	Word Processing Oper	1.00
Development Services	General Fund	Zoning Investigator 2	7.00
Development Services	Planning & Devel Rev	Account Clerk	2.00
Development Services	Planning & Devel Rev	Administrative Aide 1	2.00
Development Services	Planning & Devel Rev	Administrative Aide 2	2.00
Development Services	Planning & Devel Rev	Asoc Eng-Civil	3.00
Development Services	Planning & Devel Rev	Asoc Eng-Electrical	1.00
Development Services	Planning & Devel Rev	Asoc Eng-Traffic	1.00
Development Services	Planning & Devel Rev	Asoc Planner	4.00
Development Services	Planning & Devel Rev	Asst Eng-Civil	3.00
Development Services	Planning & Devel Rev	Asst Eng-Civil(Asst Eng-Geol)	2.00
Development Services	Planning & Devel Rev	Asst Eng-Traffic	6.00
Development Services	Planning & Devel Rev	Asst Planner	1.00
Development Services	Planning & Devel Rev	Cashier	1.00
Development Services	Planning & Devel Rev	Clerical Asst 2	3.00
Development Services	Planning & Devel Rev	Combination Inspctr 1	2.00
Development Services	Planning & Devel Rev	Combination Inspctr 2	3.00
Development Services	Planning & Devel Rev	Development Project Manager 1	1.00
Development Services	Planning & Devel Rev	Development Project Manager 2	13.00
Development Services	Planning & Devel Rev	Development Project Manager 3	1.00
Development Services	Planning & Devel Rev	Electrical Inspector 2	3.00
Development Services	Planning & Devel Rev	Info Sys Admnstr	1.00
Development Services	Planning & Devel Rev	Jr Engineer-Civil	2.00
Development Services	Planning & Devel Rev	Jr Planner	1.00
Development Services	Planning & Devel Rev	Land Survynng Assist	1.00
Development Services	Planning & Devel Rev	Legislative Recorder 2	1.00
Development Services	Planning & Devel Rev	Life Safety Inspector 1	1.00
Development Services	Planning & Devel Rev	Mechanical Inspector 2	2.00
Development Services	Planning & Devel Rev	Plan Review Spec 1	2.00
Development Services	Planning & Devel Rev	Plan Review Spec 2	2.00
Development Services	Planning & Devel Rev	Plan Review Spec 3	8.00
Development Services	Planning & Devel Rev	Plan Review Spec 4	5.00
Development Services	Planning & Devel Rev	Public Info Clerk	10.00
Development Services	Planning & Devel Rev	Sr Clerk/Typist	2.00
Development Services	Planning & Devel Rev	Sr Combination Inspector	1.00
Development Services	Planning & Devel Rev	Sr Planner	3.00
Development Services	Planning & Devel Rev	Structural Engrng Asoc	2.00
Development Services	Planning & Devel Rev	Structural Engrng Sr	1.00
Development Services	Planning & Devel Rev	Structural Inspector 1	1.00
Development Services	Planning & Devel Rev	Structural Inspector 2	5.00
Development Services	Planning & Devel Rev	Supv Mgmt Anlyst	1.00
Development Services	Planning & Devel Rev	Supv Plan Review Spec	2.00
Development Services	Planning & Devel Rev	Trainer	1.00
Development Services	Planning & Devel Rev	Word Processing Oper	1.00
Development Services	Planning & Devel Rev	Zoning Investigator 2	1.00
Development Services Total			127.00
Economic Development	General Fund	Cmnty Dev Coord	3.00
Economic Development	General Fund	Cmnty Dev Spec 2	2.00
Economic Development	General Fund	Cmnty Dev Spec 3	1.00
Economic Development	General Fund	Cmnty Dev Spec 4	2.00

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Economic Development Total			8.00
Emergency Medical Services	Ems/Mts Fund	Fire Fighter 2	1.00
Emergency Medical Services Total			1.00
Engineering & Capital Projects	Eng & Cap Projects	Administrative Aide 1	5.00
Engineering & Capital Projects	Eng & Cap Projects	Administrative Aide 2	3.00
Engineering & Capital Projects	Eng & Cap Projects	Asoc Eng-Civil	3.00
Engineering & Capital Projects	Eng & Cap Projects	Asoc Eng-Traffic	1.00
Engineering & Capital Projects	Eng & Cap Projects	Asoc Mgmt Anlyst	7.00
Engineering & Capital Projects	Eng & Cap Projects	Asst Deputy Director	1.00
Engineering & Capital Projects	Eng & Cap Projects	Asst Eng-Civil	20.00
Engineering & Capital Projects	Eng & Cap Projects	Asst Eng-Civil(Cntrct Spec)	8.00
Engineering & Capital Projects	Eng & Cap Projects	Asst Eng-Traffic	1.00
Engineering & Capital Projects	Eng & Cap Projects	Auto Messenger 2	0.50
Engineering & Capital Projects	Eng & Cap Projects	Clerical Asst 2	3.00
Engineering & Capital Projects	Eng & Cap Projects	Environmental Biologist 3	2.00
Engineering & Capital Projects	Eng & Cap Projects	Info Sys Tech	1.00
Engineering & Capital Projects	Eng & Cap Projects	Jr Engineer-Civil	5.00
Engineering & Capital Projects	Eng & Cap Projects	Land Surveyng Asoc	1.00
Engineering & Capital Projects	Eng & Cap Projects	Land Surveyng Assist	10.00
Engineering & Capital Projects	Eng & Cap Projects	Park Designer	1.00
Engineering & Capital Projects	Eng & Cap Projects	Principal Drafting Aide	2.00
Engineering & Capital Projects	Eng & Cap Projects	Principal Engrng Aide	13.00
Engineering & Capital Projects	Eng & Cap Projects	Principal Survey Aide	6.00
Engineering & Capital Projects	Eng & Cap Projects	Program Manager	1.00
Engineering & Capital Projects	Eng & Cap Projects	Project Assistant	11.00
Engineering & Capital Projects	Eng & Cap Projects	Project Ofcr 1	4.00
Engineering & Capital Projects	Eng & Cap Projects	Project Ofcr 2	1.00
Engineering & Capital Projects	Eng & Cap Projects	Safety Rep 2	1.00
Engineering & Capital Projects	Eng & Cap Projects	Sr Civil Engineer	2.00
Engineering & Capital Projects	Eng & Cap Projects	Sr Civil Engineer(Princ Cntrc Spec)	1.00
Engineering & Capital Projects	Eng & Cap Projects	Sr Engineering Aide	1.00
Engineering & Capital Projects	Eng & Cap Projects	Sr Mgmt Anlyst	3.00
Engineering & Capital Projects	Eng & Cap Projects	Sr Planner	1.00
Engineering & Capital Projects	Eng & Cap Projects	Sr Survey Aide	3.00
Engineering & Capital Projects	Eng & Cap Projects	Supv Mgmt Anlyst	1.00
Engineering & Capital Projects	Eng & Cap Projects	Trainer	2.00
Engineering & Capital Projects	Eng & Cap Projects	Training Supervisor	1.00
Engineering & Capital Projects	Eng & Cap Projects	Word Processing Oper	2.00
Engineering & Capital Projects Total			128.50
Environmental Services	General Fund	Account Clerk	1.00
Environmental Services	General Fund	Area Refuse Collect Supv	1.00
Environmental Services	General Fund	Clerical Asst 2	1.00
Environmental Services	General Fund	Code Compliance Ofcr	10.00
Environmental Services	General Fund	Code Compliance Supv	2.00
Environmental Services	General Fund	Environmental Health Manager	1.00
Environmental Services	General Fund	Executive Assistant	0.35
Environmental Services	General Fund	Haz Mat Inspctr 2	2.00
Environmental Services	General Fund	Haz Mat Inspctr 3	1.00
Environmental Services	General Fund	Haz Mat Prgrm Mgr	0.45
Environmental Services	General Fund	Info Sys Anlyst 2	0.38
Environmental Services	General Fund	Public Works Dispatcher	0.60
Environmental Services	General Fund	Safety & Train Mgr	0.36
Environmental Services	General Fund	Sanitation Driver 1	3.00
Environmental Services	General Fund	Sanitation Driver 2	29.00
Environmental Services	General Fund	Sanitation Driver 3	3.00
Environmental Services	General Fund	Sanitation Driver Trainee	1.00
Environmental Services	General Fund	Supv Mgmt Anlyst	0.90
Environmental Services	Recycling Enterprise	Code Compliance Ofcr	1.00
Environmental Services	Recycling Enterprise	Custodian 1	0.31
Environmental Services	Recycling Enterprise	Executive Assistant	0.31
Environmental Services	Recycling Enterprise	Haz Mat Prgrm Mgr	0.45
Environmental Services	Recycling Enterprise	Heavy Truck Drvr 1	1.00
Environmental Services	Recycling Enterprise	Info Sys Anlyst 2	0.28
Environmental Services	Recycling Enterprise	Public Works Dispatcher	0.35
Environmental Services	Recycling Enterprise	Recycling Spec 2	2.00
Environmental Services	Recycling Enterprise	Safety & Train Mgr	0.31

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Environmental Services	Recycling Enterprise	Sanitation Driver 1	7.00
Environmental Services	Recycling Enterprise	Sanitation Driver 2	4.00
Environmental Services	Recycling Enterprise	Sanitation Driver Trainee	2.00
Environmental Services	Recycling Enterprise	Supv Mgmt Anlyst	0.65
Environmental Services	Recycling Enterprise	Utility Worker 2	1.00
Environmental Services	Refuse Disposal Ente	Account Clerk	1.00
Environmental Services	Refuse Disposal Ente	Administrative Aide 1	1.00
Environmental Services	Refuse Disposal Ente	Asoc Eng-Civil	1.00
Environmental Services	Refuse Disposal Ente	Asst Eng-Civil	1.00
Environmental Services	Refuse Disposal Ente	Custodian 1	0.69
Environmental Services	Refuse Disposal Ente	Disposal Site Rep	1.00
Environmental Services	Refuse Disposal Ente	Equip Tech 2	1.00
Environmental Services	Refuse Disposal Ente	Executive Assistant	0.34
Environmental Services	Refuse Disposal Ente	Haz Mat Inspctr 2	1.00
Environmental Services	Refuse Disposal Ente	Haz Mat Prgrm Mgr	0.10
Environmental Services	Refuse Disposal Ente	Heavy Truck Drvr 1	5.00
Environmental Services	Refuse Disposal Ente	Heavy Truck Drvr 2	1.00
Environmental Services	Refuse Disposal Ente	Info Sys Anlyst 2	0.34
Environmental Services	Refuse Disposal Ente	Laborer	10.00
Environmental Services	Refuse Disposal Ente	Landfill Equip Oper	2.00
Environmental Services	Refuse Disposal Ente	Public Works Dispatcher	0.05
Environmental Services	Refuse Disposal Ente	Safety & Train Mgr	0.33
Environmental Services	Refuse Disposal Ente	Sr Disposal Site Rep	1.00
Environmental Services	Refuse Disposal Ente	Sr Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Ente	Supv Mgmt Anlyst	1.45
Environmental Services	Refuse Disposal Ente	Utility Worker 1	3.00
Environmental Services	Refuse Disposal Ente	Utility Worker 2	5.00
Environmental Services Total			117.00
Ethics Commission	General Fund	Program Manager	1.00
Ethics Commission Total			1.00
Facilities Services	General Fund	Administrative Aide 2	1.00
Facilities Services	General Fund	Apprentice 2-Electrcn(5 Yr)	2.00
Facilities Services	General Fund	Bldg Service Tech	1.00
Facilities Services	General Fund	Bldg Supv	1.00
Facilities Services	General Fund	Carpenter	5.00
Facilities Services	General Fund	Custodian 1	3.00
Facilities Services	General Fund	Custodian 2	1.50
Facilities Services	General Fund	Electrician	3.00
Facilities Services	General Fund	Electrician Supv	1.00
Facilities Services	General Fund	HVACR Technician	4.00
Facilities Services	General Fund	Locksmith	1.00
Facilities Services	General Fund	Painter	1.00
Facilities Services	General Fund	Painter Supervisor	1.00
Facilities Services	General Fund	Plasterer	1.00
Facilities Services	General Fund	Plumber	2.00
Facilities Services	General Fund	Sr Locksmith	1.00
Facilities Services Total			29.50
Fire-Rescue	General Fund	Administrative Aide 2	2.00
Fire-Rescue	General Fund	Asoc Mgmt Anlyst	1.00
Fire-Rescue	General Fund	Clerical Asst 2	1.00
Fire-Rescue	General Fund	Code Compliance Ofcr	1.00
Fire-Rescue	General Fund	Dispatcher 1	3.00
Fire-Rescue	General Fund	Fire Captain	30.00
Fire-Rescue	General Fund	Fire Captain-Mast	1.00
Fire-Rescue	General Fund	Fire Dispatcher	5.00
Fire-Rescue	General Fund	Fire Engineer	34.00
Fire-Rescue	General Fund	Fire Fighter 1	2.00
Fire-Rescue	General Fund	Fire Fighter 2	40.00
Fire-Rescue	General Fund	Fire Fighter 3	1.00
Fire-Rescue	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	General Fund	Info Sys Anlyst 2	1.00
Fire-Rescue	General Fund	Lifeguard 2	1.00
Fire-Rescue	General Fund	Payroll Spec 2	1.00
Fire-Rescue	General Fund	Program Manager	2.00
Fire-Rescue	General Fund	Project Ofcr 1	1.00
Fire-Rescue	General Fund	Project Ofcr 2	1.00

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Fire-Rescue	General Fund	Sr Mgmt Anlyst	2.00
Fire-Rescue Total			131.00
Fleet Operations	Fleet Operations	Apprentice 2-Fleet Technician	1.00
Fleet Operations	Fleet Operations	Asst Fleet Technician	4.00
Fleet Operations	Fleet Operations	Fleet Repair Supv	1.00
Fleet Operations	Fleet Operations	Fleet Team Leader	1.00
Fleet Operations	Fleet Operations	Fleet Technician	6.00
Fleet Operations	Fleet Operations	Master Fleet Technician	4.00
Fleet Operations	Fleet Operations	Motive Serv Tech	1.00
Fleet Operations	Fleet Operations	Stock Clerk(Auto Parts Stock Clrk)	2.00
Fleet Operations	Fleet Operations	Supv Mgmt Anlyst	1.00
Fleet Operations	Fleet Operations	Welder	3.00
Fleet Operations Total			24.00
Homelessness Strategies	General Fund	Asst Deputy Director	1.00
Homelessness Strategies	General Fund	Program Manager	1.00
Homelessness Strategies Total			2.00
Human Resources	General Fund	Asoc Department HR Analyst	1.00
Human Resources	General Fund	Org Efec Spec 3	1.00
Human Resources	General Fund	Program Manager	2.00
Human Resources	General Fund	Supv Department HR Anlyst	2.00
Human Resources	General Fund	Word Processing Oper	1.00
Human Resources Total			7.00
Independent Budget Analyst	General Fund	Budget/Legislative Analyst 1	2.00
Independent Budget Analyst Total			2.00
Information Technology	Dept Info Technology	Administrative Aide 2	1.00
Information Technology	Dept Info Technology	Asst Deputy Director	1.00
Information Technology	Dept Info Technology	Info Sys Anlyst 3	1.00
Information Technology	Dept Info Technology	Program Coordinator	1.00
Information Technology	Dept Info Technology	Program Manager	4.00
Information Technology	Gis Fund	Geographic Info Systems Analyst 2	4.00
Information Technology	Gis Fund	Geographic Info Systems Analyst 3	1.00
Information Technology	Gis Fund	Geographic Info Systems Analyst 4	1.00
Information Technology	Sap Support Fund	Program Coordinator	5.00
Information Technology	Wireless Comm Tech	Commctn Tech	6.00
Information Technology	Wireless Comm Tech	Commctn Tech Supv	1.00
Information Technology	Wireless Comm Tech	Equip Tech 1(Communctns)	1.00
Information Technology Total			27.00
Library	General Fund	Account Clerk	2.00
Library	General Fund	Administrative Aide 1	1.00
Library	General Fund	Administrative Aide 2	1.00
Library	General Fund	Asoc Mgmt Anlyst	1.00
Library	General Fund	Asst Mgmt Anlyst(Litrcty Tut/Lrng Coord)	1.00
Library	General Fund	Info Sys Tech	1.00
Library	General Fund	Librarian 2	4.00
Library	General Fund	Librarian 4	1.00
Library	General Fund	Library Assistant 1	31.00
Library	General Fund	Library Assistant 2	16.50
Library	General Fund	Library Assistant 3	9.00
Library	General Fund	Library Technician	2.00
Library	General Fund	Literacy Prgm Admnstr	1.00
Library	General Fund	Program Manager	1.00
Library	General Fund	Project Assistant	1.00
Library	General Fund	Sr Clerk/Typist	1.00
Library	General Fund	Sr Mgmt Anlyst	1.00
Library	General Fund	Supv Librarian	1.00
Library Total			76.50
Mobility	General Fund	Jr Engineer-Civil	1.00
Mobility	General Fund	Program Manager	1.00
Mobility	General Fund	Sr Traffic Engineer	1.00
Mobility Total			3.00
Office of Emergency Services	General Fund	Program Coordinator	2.00
Office of Emergency Services	General Fund	Sr Mgmt Anlyst(Hland Secur Coord)	2.00
Office of Emergency Services	General Fund	Supv Mgmt Anlyst(Supv Hland Secur Coord)	1.00
Office of Emergency Services Total			5.00
Office of Race & Equity	General Fund	Program Manager	2.00
Office of Race & Equity Total			2.00

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Office of the City Auditor	General Fund	Performance Auditor	2.00
Office of the City Auditor Total			2.00
Office of the COO	General Fund	Asoc Mgmt Anlyst	1.00
Office of the COO	General Fund	Chief Operating Officer	1.00
Office of the COO	General Fund	Executive Assistant	0.75
Office of the COO	General Fund	Program Manager	1.00
Office of the COO	General Fund	Sr Mgmt Anlyst	1.00
Office of the COO Total			4.75
Office of the Mayor	General Fund	Mayor Representative 2	1.00
Office of the Mayor Total			1.00
Parks & Recreation	General Fund	Account Clerk	1.00
Parks & Recreation	General Fund	Area Manager 2	1.00
Parks & Recreation	General Fund	Asst Rec Ctr Dir	8.00
Parks & Recreation	General Fund	Clerical Asst 2	3.00
Parks & Recreation	General Fund	Custodian 1	1.00
Parks & Recreation	General Fund	Custodian 2	1.00
Parks & Recreation	General Fund	Custodian 3	1.00
Parks & Recreation	General Fund	District Manager	1.00
Parks & Recreation	General Fund	Equip Operator 1	2.00
Parks & Recreation	General Fund	Equip Operator 2	1.00
Parks & Recreation	General Fund	Equip Tech 1	5.00
Parks & Recreation	General Fund	Equip Tech 2	1.00
Parks & Recreation	General Fund	Grounds Maint Mgr	1.00
Parks & Recreation	General Fund	Grounds Maint Wrkr 1	1.00
Parks & Recreation	General Fund	Grounds Maint Wrkr 2	39.00
Parks & Recreation	General Fund	Heavy Truck Drvr 1	2.00
Parks & Recreation	General Fund	Laborer	4.00
Parks & Recreation	General Fund	Nursery Gardener	1.00
Parks & Recreation	General Fund	Park Ranger	3.00
Parks & Recreation	General Fund	Payroll Spec 2	1.00
Parks & Recreation	General Fund	Pesticide Applicator	1.00
Parks & Recreation	General Fund	Project Ofcr 2	1.00
Parks & Recreation	General Fund	Rec Cntr Dir 1	1.00
Parks & Recreation	General Fund	Rec Cntr Dir 3	3.00
Parks & Recreation	General Fund	Rec Leader 1	0.50
Parks & Recreation	General Fund	Rec Leader 2	1.00
Parks & Recreation	General Fund	Rec Spec(Senior Citizens)	1.00
Parks & Recreation	General Fund	Sr Planner	1.00
Parks & Recreation	General Fund	Supv Custodian	1.00
Parks & Recreation	General Fund	Supv Mgmt Anlyst	1.00
Parks & Recreation	General Fund	Swimming Pool Mgr 2	2.00
Parks & Recreation	General Fund	Swimming Pool Mgr 3	1.00
Parks & Recreation	General Fund	Tree Maint Crewleader	1.00
Parks & Recreation	General Fund	Utility Supv	1.00
Parks & Recreation	General Fund	Utility Worker 1	1.00
Parks & Recreation	General Fund	Utility Worker 2	1.00
Parks & Recreation	Golf Course Enterpri	Account Clerk	1.00
Parks & Recreation	Golf Course Enterpri	Asoc Mgmt Anlyst	1.00
Parks & Recreation	Golf Course Enterpri	Equip Tech 2	1.00
Parks & Recreation	Golf Course Enterpri	Equip Tech 3	1.00
Parks & Recreation	Golf Course Enterpri	Greenskeeper	5.00
Parks & Recreation	Golf Course Enterpri	Greenskeeper Supv	2.00
Parks & Recreation	Golf Course Enterpri	Grounds Maint Wrkr 1	3.00
Parks & Recreation	Golf Course Enterpri	Irrigation Specialist	1.00
Parks & Recreation	Golf Course Enterpri	Pesticide Applicator	1.00
Parks & Recreation	Golf Course Enterpri	Sr Mgmt Anlyst	1.00
Parks & Recreation	Maint. Assess Dist.	Grounds Maint Mgr	1.00
Parks & Recreation Total			114.50
Performance & Analytics	General Fund	Program Coordinator	1.00
Performance & Analytics Total			1.00
Personnel	General Fund	Asoc Pers Anlyst	2.00
Personnel	General Fund	Test Monitor 2	1.00
Personnel Total			3.00
Planning	General Fund	Account Clerk	1.00
Planning	General Fund	Administrative Aide 1	1.00
Planning	General Fund	Asoc Planner	2.00

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Planning	General Fund	Asst Planning Director	1.00
Planning	General Fund	Development Project Manager 3	2.00
Planning	General Fund	Principal Engrng Aide	1.00
Planning	General Fund	Sr Mgmt Anlyst	1.00
Planning	General Fund	Sr Planner	2.00
Planning	General Fund	Supv Mgmt Anlyst	1.00
Planning Total			12.00
Police	General Fund	Administrative Aide 2	2.00
Police	General Fund	Asoc Mgmt Anlyst	3.00
Police	General Fund	Asoc Mgmt Anlyst(Records Mgmt Anlyst)	2.00
Police	General Fund	Clerical Asst 2	2.00
Police	General Fund	Clerical Asst 2(Pol Clrk)	3.00
Police	General Fund	Crime Scene Specialist	1.00
Police	General Fund	Criminalist 2	4.00
Police	General Fund	Criminalist 3	1.00
Police	General Fund	Dispatcher 1	3.00
Police	General Fund	Dispatcher 2	9.00
Police	General Fund	DNA Technical Manager	1.00
Police	General Fund	Geographic Info Systems Analyst 3	1.00
Police	General Fund	Info Sys Anlyst 3	2.00
Police	General Fund	Info Sys Anlyst 4	1.00
Police	General Fund	Laboratory Technician	1.00
Police	General Fund	Latent Print Examiner 2	1.00
Police	General Fund	Latent Print Examiner Aide	3.00
Police	General Fund	Management Trainee	1.00
Police	General Fund	Parking Enfrc Ofcr 1	9.00
Police	General Fund	Parking Enfrc Ofcr 2	1.00
Police	General Fund	Police Detective	95.00
Police	General Fund	Police Dispatcher	16.00
Police	General Fund	Police Lead Dispatcher	2.00
Police	General Fund	Police Lieutenant	1.00
Police	General Fund	Police Officer 1	8.00
Police	General Fund	Police Officer 2	37.00
Police	General Fund	Police Officer 3	2.00
Police	General Fund	Police Property & Evid Spec	2.00
Police	General Fund	Police Records Clerk	7.00
Police	General Fund	Police Recruit	4.00
Police	General Fund	Police Sergeant	30.00
Police	General Fund	Police Serv Ofcr 2(Indochinese Srv Of 2)	1.00
Police	General Fund	Public Info Clerk	1.00
Police	General Fund	Sr Clerk/Typist	2.00
Police	General Fund	Sr Police Prop & Evid Supv	1.00
Police	General Fund	Supv Criminalist	2.00
Police	General Fund	Supv Latent Print Examiner	1.00
Police	General Fund	Word Processing Oper	5.00
Police Total			268.00
Public Facilities Planning	Facilities Financing	Asoc Planner	1.00
Public Facilities Planning	Facilities Financing	Principal Engrng Aide	1.00
Public Facilities Planning	Facilities Financing	Sr Planner	2.00
Public Facilities Planning Total			4.00
Public Utilities	Metro Sewer Utility	Account Clerk	1.05
Public Utilities	Metro Sewer Utility	Accountant 3	0.24
Public Utilities	Metro Sewer Utility	Accountant 4	0.30
Public Utilities	Metro Sewer Utility	Administrative Aide 1	0.22
Public Utilities	Metro Sewer Utility	Administrative Aide 2	2.43
Public Utilities	Metro Sewer Utility	Asoc Eng-Civil	0.50
Public Utilities	Metro Sewer Utility	Asoc Eng-Electrical	0.22
Public Utilities	Metro Sewer Utility	Asoc Mgmt Anlyst	1.11
Public Utilities	Metro Sewer Utility	Asoc Planner	0.88
Public Utilities	Metro Sewer Utility	Asst Chemist	2.83
Public Utilities	Metro Sewer Utility	Asst Deputy Director	0.35
Public Utilities	Metro Sewer Utility	Asst Eng-Civil	2.47
Public Utilities	Metro Sewer Utility	Asst Laboratory Tech	1.00
Public Utilities	Metro Sewer Utility	Asst Mgmt Anlyst	0.35
Public Utilities	Metro Sewer Utility	Biologist 2	3.00
Public Utilities	Metro Sewer Utility	Clerical Asst 2	0.22

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Public Utilities	Metro Sewer Utility	Electrician	1.00
Public Utilities	Metro Sewer Utility	Equip Tech 1	1.00
Public Utilities	Metro Sewer Utility	Fleet Parts Buyer(Wstwr Parts Buyer)	0.30
Public Utilities	Metro Sewer Utility	Info Sys Anlyst 2	1.05
Public Utilities	Metro Sewer Utility	Info Sys Anlyst 3	0.35
Public Utilities	Metro Sewer Utility	Info Sys Anlyst 4	1.05
Public Utilities	Metro Sewer Utility	Instrumentation & Control Supv	1.00
Public Utilities	Metro Sewer Utility	Instrumentation & Control Tech	1.30
Public Utilities	Metro Sewer Utility	Laboratory Technician	3.85
Public Utilities	Metro Sewer Utility	Machinist	1.00
Public Utilities	Metro Sewer Utility	Management Trainee	0.35
Public Utilities	Metro Sewer Utility	Payroll Spec 2	0.30
Public Utilities	Metro Sewer Utility	Payroll Supv	0.30
Public Utilities	Metro Sewer Utility	Plant Operator Trainee	1.00
Public Utilities	Metro Sewer Utility	Plant Procs Cntrl Electrician	4.00
Public Utilities	Metro Sewer Utility	Plant Procs Cntrl Supv	1.43
Public Utilities	Metro Sewer Utility	Plant Procs Cntrl Supv(PInt Maint Coord)	0.70
Public Utilities	Metro Sewer Utility	Plant Tech 1	2.00
Public Utilities	Metro Sewer Utility	Plant Tech 2	20.00
Public Utilities	Metro Sewer Utility	Plant Tech 3	2.00
Public Utilities	Metro Sewer Utility	Plant Tech Supv	1.00
Public Utilities	Metro Sewer Utility	Power Plant Oper	1.00
Public Utilities	Metro Sewer Utility	Power Plant Supv	1.00
Public Utilities	Metro Sewer Utility	Program Coordinator	0.70
Public Utilities	Metro Sewer Utility	Program Manager	0.35
Public Utilities	Metro Sewer Utility	Project Assistant	0.44
Public Utilities	Metro Sewer Utility	Safety & Train Mgr	0.60
Public Utilities	Metro Sewer Utility	Safety Rep 2	1.50
Public Utilities	Metro Sewer Utility	Security Rep 2	0.30
Public Utilities	Metro Sewer Utility	Sr Account Clrk	0.70
Public Utilities	Metro Sewer Utility	Sr Biologist	0.50
Public Utilities	Metro Sewer Utility	Sr Civil Engineer	1.72
Public Utilities	Metro Sewer Utility	Sr Department HR Analyst	0.30
Public Utilities	Metro Sewer Utility	Sr Drafting Aide	0.66
Public Utilities	Metro Sewer Utility	Sr Mgmt Anlyst	2.35
Public Utilities	Metro Sewer Utility	Sr Planner	0.22
Public Utilities	Metro Sewer Utility	Sr Planner(Wtr Resrcs Spec)	0.30
Public Utilities	Metro Sewer Utility	Sr Wstwr Oper Supv	2.00
Public Utilities	Metro Sewer Utility	Sr Wstwr Plant Operator	1.00
Public Utilities	Metro Sewer Utility	Storekeeper 1	0.60
Public Utilities	Metro Sewer Utility	Storekeeper 2	0.30
Public Utilities	Metro Sewer Utility	Supv Department HR Anlyst	0.60
Public Utilities	Metro Sewer Utility	Supv Economist	0.35
Public Utilities	Metro Sewer Utility	Supv Mgmt Anlyst	0.35
Public Utilities	Metro Sewer Utility	Trainer	0.30
Public Utilities	Metro Sewer Utility	Water Sys Tech 1	1.00
Public Utilities	Metro Sewer Utility	Water Sys Tech 3	2.00
Public Utilities	Metro Sewer Utility	Word Processing Oper	5.69
Public Utilities	Metro Sewer Utility	Wstwr Chief Plant Operator	1.00
Public Utilities	Metro Sewer Utility	Wstwr Operations Supv	2.00
Public Utilities	Metro Sewer Utility	Wstwr Plant Operator	2.00
Public Utilities	Muni Sewer Revenue	Account Clerk	0.60
Public Utilities	Muni Sewer Revenue	Accountant 3	0.16
Public Utilities	Muni Sewer Revenue	Accountant 4	0.23
Public Utilities	Muni Sewer Revenue	Administrative Aide 1	0.82
Public Utilities	Muni Sewer Revenue	Administrative Aide 2	2.13
Public Utilities	Muni Sewer Revenue	Asoc Eng-Electrical	0.32
Public Utilities	Muni Sewer Revenue	Asoc Mgmt Anlyst	1.72
Public Utilities	Muni Sewer Revenue	Asoc Planner	1.28
Public Utilities	Muni Sewer Revenue	Asst Chemist	0.20
Public Utilities	Muni Sewer Revenue	Asst Customer Servs Supv	0.50
Public Utilities	Muni Sewer Revenue	Asst Deputy Director	1.20
Public Utilities	Muni Sewer Revenue	Asst Eng-Civil	2.24
Public Utilities	Muni Sewer Revenue	Asst Mgmt Anlyst	0.20
Public Utilities	Muni Sewer Revenue	Cashier	1.00
Public Utilities	Muni Sewer Revenue	Clerical Asst 2	1.82

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Public Utilities	Muni Sewer Revenue	Cust Servs Rep	2.25
Public Utilities	Muni Sewer Revenue	Equip Oper 1(Sewer Maint Equip Oper)	2.00
Public Utilities	Muni Sewer Revenue	Equip Operator 2	1.00
Public Utilities	Muni Sewer Revenue	Field Rep	4.00
Public Utilities	Muni Sewer Revenue	Fleet Parts Buyer(Wstwr Parts Buyer)	0.23
Public Utilities	Muni Sewer Revenue	General Water Util Supv	1.00
Public Utilities	Muni Sewer Revenue	Info Sys Anlyst 2	0.60
Public Utilities	Muni Sewer Revenue	Info Sys Anlyst 3	0.20
Public Utilities	Muni Sewer Revenue	Info Sys Anlyst 4	0.60
Public Utilities	Muni Sewer Revenue	Instrumentation & Control Tech	0.23
Public Utilities	Muni Sewer Revenue	Irrigation Specialist	0.50
Public Utilities	Muni Sewer Revenue	Laboratory Technician	1.15
Public Utilities	Muni Sewer Revenue	Laborer	3.00
Public Utilities	Muni Sewer Revenue	Management Trainee	0.20
Public Utilities	Muni Sewer Revenue	Payroll Spec 2	0.23
Public Utilities	Muni Sewer Revenue	Payroll Supv	0.23
Public Utilities	Muni Sewer Revenue	Plant Procs Cntrl Electrician	2.00
Public Utilities	Muni Sewer Revenue	Plant Procs Cntrl Supv(Plnt Maint Coord)	0.40
Public Utilities	Muni Sewer Revenue	Plant Tech 3	1.00
Public Utilities	Muni Sewer Revenue	Program Coordinator	0.40
Public Utilities	Muni Sewer Revenue	Program Manager	0.70
Public Utilities	Muni Sewer Revenue	Project Assistant	0.64
Public Utilities	Muni Sewer Revenue	Safety & Train Mgr	0.46
Public Utilities	Muni Sewer Revenue	Safety Rep 2	1.15
Public Utilities	Muni Sewer Revenue	Security Rep 2	0.23
Public Utilities	Muni Sewer Revenue	Sr Account Clrk	0.40
Public Utilities	Muni Sewer Revenue	Sr Civil Engineer	0.32
Public Utilities	Muni Sewer Revenue	Sr Customer Srvs Rep	1.00
Public Utilities	Muni Sewer Revenue	Sr Department HR Anlyst	0.23
Public Utilities	Muni Sewer Revenue	Sr Drafting Aide	0.96
Public Utilities	Muni Sewer Revenue	Sr Engineering Aide	1.00
Public Utilities	Muni Sewer Revenue	Sr Mgmt Anlyst	1.71
Public Utilities	Muni Sewer Revenue	Sr Planner	0.32
Public Utilities	Muni Sewer Revenue	Sr Planner(Wtr Resrcs Spec)	0.23
Public Utilities	Muni Sewer Revenue	Sr Water Utility Supv	2.50
Public Utilities	Muni Sewer Revenue	Storekeeper 1	0.46
Public Utilities	Muni Sewer Revenue	Storekeeper 2	0.23
Public Utilities	Muni Sewer Revenue	Supv Department HR Anlyst	0.46
Public Utilities	Muni Sewer Revenue	Supv Economist	0.20
Public Utilities	Muni Sewer Revenue	Supv Mgmt Anlyst	0.70
Public Utilities	Muni Sewer Revenue	Supv Wstwr Pretmt Inspctr	1.00
Public Utilities	Muni Sewer Revenue	Trainer	0.23
Public Utilities	Muni Sewer Revenue	Utility Worker 1	6.00
Public Utilities	Muni Sewer Revenue	Water Utility Supv	0.30
Public Utilities	Muni Sewer Revenue	Water Utility Worker	8.50
Public Utilities	Muni Sewer Revenue	Word Processing Oper	2.17
Public Utilities	Muni Sewer Revenue	Wstwr Pretmt Inspctr 2	2.00
Public Utilities	Muni Sewer Revenue	Wstwr Pretmt Inspctr 3	1.00
Public Utilities	Water Utility Operat	Account Clerk	1.35
Public Utilities	Water Utility Operat	Accountant 3	0.10
Public Utilities	Water Utility Operat	Accountant 4	0.47
Public Utilities	Water Utility Operat	Administrative Aide 1	1.96
Public Utilities	Water Utility Operat	Administrative Aide 2	3.44
Public Utilities	Water Utility Operat	Asoc Chemist	1.00
Public Utilities	Water Utility Operat	Asoc Eng-Civil	1.50
Public Utilities	Water Utility Operat	Asoc Eng-Electrical	0.46
Public Utilities	Water Utility Operat	Asoc Mgmt Anlyst	3.17
Public Utilities	Water Utility Operat	Asoc Planner	1.84
Public Utilities	Water Utility Operat	Asst Chemist	1.97
Public Utilities	Water Utility Operat	Asst Customer Srvs Supv	0.50
Public Utilities	Water Utility Operat	Asst Deputy Director	2.45
Public Utilities	Water Utility Operat	Asst Eng-Civil	6.29
Public Utilities	Water Utility Operat	Asst Mgmt Anlyst	0.45
Public Utilities	Water Utility Operat	Asst Reservoir Keeper	2.00
Public Utilities	Water Utility Operat	Asst Water Distribution Oper	1.00
Public Utilities	Water Utility Operat	Biologist 2	1.00

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Public Utilities	Water Utility Operat	Carpenter	1.00
Public Utilities	Water Utility Operat	Cashier	1.00
Public Utilities	Water Utility Operat	Cement Finisher	1.00
Public Utilities	Water Utility Operat	Clerical Asst 2	3.96
Public Utilities	Water Utility Operat	Code Compliance Ofcr	3.00
Public Utilities	Water Utility Operat	Cust Servs Rep	2.25
Public Utilities	Water Utility Operat	Deputy Director	1.00
Public Utilities	Water Utility Operat	Equip Operator 2	4.00
Public Utilities	Water Utility Operat	Equip Tech 1	1.00
Public Utilities	Water Utility Operat	Field Rep	4.00
Public Utilities	Water Utility Operat	Fleet Parts Buyer(Wstwr Parts Buyer)	0.47
Public Utilities	Water Utility Operat	Info Sys Anlyst 2	1.35
Public Utilities	Water Utility Operat	Info Sys Anlyst 3	0.45
Public Utilities	Water Utility Operat	Info Sys Anlyst 4	1.35
Public Utilities	Water Utility Operat	Info Sys Anlyst 4(Supv Cntrl Sys Prgmr)	1.00
Public Utilities	Water Utility Operat	Instrumentation & Control Supv	3.00
Public Utilities	Water Utility Operat	Instrumentation & Control Tech	5.97
Public Utilities	Water Utility Operat	Irrigation Specialist	0.50
Public Utilities	Water Utility Operat	Laboratory Technician	2.00
Public Utilities	Water Utility Operat	Laborer	33.00
Public Utilities	Water Utility Operat	Lake Aide 2	2.00
Public Utilities	Water Utility Operat	Management Trainee	0.45
Public Utilities	Water Utility Operat	Payroll Spec 2	0.47
Public Utilities	Water Utility Operat	Payroll Supv	0.47
Public Utilities	Water Utility Operat	Plant Maintenance Coordinator	1.00
Public Utilities	Water Utility Operat	Plant Procs Cntrl Electrician	1.00
Public Utilities	Water Utility Operat	Plant Procs Cntrl Supv	0.57
Public Utilities	Water Utility Operat	Plant Procs Cntrl Supv(Plnt Maint Coord)	1.90
Public Utilities	Water Utility Operat	Plant Tech 1	1.00
Public Utilities	Water Utility Operat	Plant Tech 2	2.00
Public Utilities	Water Utility Operat	Plant Tech 3	1.00
Public Utilities	Water Utility Operat	Plant Tech Supv	1.00
Public Utilities	Water Utility Operat	Program Coordinator	0.90
Public Utilities	Water Utility Operat	Program Manager	0.95
Public Utilities	Water Utility Operat	Project Assistant	0.92
Public Utilities	Water Utility Operat	Pure Water Plant Operations Supv	1.00
Public Utilities	Water Utility Operat	Ranger/Diver 2	1.00
Public Utilities	Water Utility Operat	Safety & Train Mgr	0.94
Public Utilities	Water Utility Operat	Safety Rep 2	2.35
Public Utilities	Water Utility Operat	Security Rep 2	0.47
Public Utilities	Water Utility Operat	Sr Account Clrk	0.90
Public Utilities	Water Utility Operat	Sr Backflow & Cross Connection Spec	4.00
Public Utilities	Water Utility Operat	Sr Biologist	0.50
Public Utilities	Water Utility Operat	Sr Civil Engineer	0.96
Public Utilities	Water Utility Operat	Sr Customer Srvs Rep	1.00
Public Utilities	Water Utility Operat	Sr Department HR Analyst	0.47
Public Utilities	Water Utility Operat	Sr Drafting Aide	1.38
Public Utilities	Water Utility Operat	Sr Mgmt Anlyst	3.94
Public Utilities	Water Utility Operat	Sr Planner	0.46
Public Utilities	Water Utility Operat	Sr Planner(Wtr Resrcs Spec)	0.47
Public Utilities	Water Utility Operat	Sr Water Utility Supv	0.50
Public Utilities	Water Utility Operat	Storekeeper 1	0.94
Public Utilities	Water Utility Operat	Storekeeper 2	0.47
Public Utilities	Water Utility Operat	Supv Department HR Anlyst	0.94
Public Utilities	Water Utility Operat	Supv Economist	0.45
Public Utilities	Water Utility Operat	Supv Mgmt Anlyst	0.95
Public Utilities	Water Utility Operat	Trainer	0.47
Public Utilities	Water Utility Operat	Utility Worker 1	4.00
Public Utilities	Water Utility Operat	Water Distribution Operator	1.00
Public Utilities	Water Utility Operat	Water Operations Supervisor	1.00
Public Utilities	Water Utility Operat	Water Plant Operator	5.00
Public Utilities	Water Utility Operat	Water Production Superintendent	1.00
Public Utilities	Water Utility Operat	Water Sys Tech 2	4.00
Public Utilities	Water Utility Operat	Water Sys Tech 3	27.00
Public Utilities	Water Utility Operat	Water Sys Tech 4	6.00
Public Utilities	Water Utility Operat	Water Sys Tech Supv	5.00

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Public Utilities	Water Utility Operat	Water Utility Supv	0.70
Public Utilities	Water Utility Operat	Water Utility Worker	5.50
Public Utilities	Water Utility Operat	Word Processing Oper	3.14
Public Utilities Total			370.50
Purchasing & Contracting	General Fund	Administrative Aide 1	1.00
Purchasing & Contracting	General Fund	Asoc Mgmt Anlyst	2.00
Purchasing & Contracting	General Fund	Management Trainee	1.00
Purchasing & Contracting	General Fund	Program Manager	1.00
Purchasing & Contracting	General Fund	Sr Mgmt Anlyst	3.00
Purchasing & Contracting	General Fund	Sr Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Supv Mgmt Anlyst	1.00
Purchasing & Contracting	Publishing Svcs/Intr	Graphic Designer	1.00
Purchasing & Contracting	Publishing Svcs/Intr	Print Shop Supv	1.00
Purchasing & Contracting	Publishing Svcs/Intr	Sr Offset Press Operator	1.00
Purchasing & Contracting	Stores Revolving Fun	Account Clerk	1.00
Purchasing & Contracting	Stores Revolving Fun	Auto Messenger 1	1.00
Purchasing & Contracting	Stores Revolving Fun	Auto Messenger 2	2.00
Purchasing & Contracting Total			17.00
Real Estate Assets	General Fund	Program Coordinator	1.00
Real Estate Assets	General Fund	Property Agent	2.00
Real Estate Assets	General Fund	Supv Property Agt	1.00
Real Estate Assets	General Fund	Supv Property Agt(Supv Prop Spec)	1.00
Real Estate Assets Total			5.00
Risk Management	Risk Management Admi	Administrative Aide 1	1.00
Risk Management	Risk Management Admi	Asoc Mgmt Anlyst	1.00
Risk Management	Risk Management Admi	Claims Clerk	2.00
Risk Management	Risk Management Admi	Claims Rep 2(Liability)	2.00
Risk Management	Risk Management Admi	Clerical Asst 2	2.00
Risk Management	Risk Management Admi	Program Manager	1.00
Risk Management	Risk Management Admi	Sr Mgmt Anlyst	1.00
Risk Management	Risk Management Admi	Workers' Compensation Claims Aide	1.00
Risk Management	Risk Management Admi	Workers' Compensation Claims Rep 2	2.00
Risk Management Total			13.00
Special Events & Filming	Transient Occupancy	Program Manager	2.00
Special Events & Filming	Transient Occupancy	Public Info Clerk	1.00
Special Events & Filming Total			3.00
Stormwater	General Fund	Administrative Aide 1	1.00
Stormwater	General Fund	Administrative Aide 2	1.00
Stormwater	General Fund	Asoc Eng-Civil	1.00
Stormwater	General Fund	Asoc Planner	1.00
Stormwater	General Fund	Clerical Asst 2	1.00
Stormwater	General Fund	Equip Operator 2	1.00
Stormwater	General Fund	Equip Operator 3	1.00
Stormwater	General Fund	Equip Tech 2	1.00
Stormwater	General Fund	Geographic Info Systems Analyst 3	1.00
Stormwater	General Fund	Heavy Truck Drvr 2	5.00
Stormwater	General Fund	Laborer	3.00
Stormwater	General Fund	Motor Sweeper Supv	1.00
Stormwater	General Fund	Parking Enfrc Ofcr 1	1.00
Stormwater	General Fund	Parking Enfrc Supv	1.00
Stormwater	General Fund	Sr Planner	3.00
Stormwater	General Fund	Storm Water Compliance Mgr	1.00
Stormwater	General Fund	Storm Water Environmental Specialist 3	2.00
Stormwater	General Fund	Storm Water Inspctr 2	4.00
Stormwater	General Fund	Utility Worker 1	2.00
Stormwater Total			32.00
Sustainability	Energy Conservation	Executive Assistant	1.00
Sustainability	Energy Conservation	Sr Mgmt Anlyst	1.00
Sustainability	General Fund	Program Coordinator	1.00
Sustainability Total			3.00
Transportation	General Fund	Account Clerk	2.00
Transportation	General Fund	Administrative Aide 1	1.00
Transportation	General Fund	Asoc Eng-Civil	1.00
Transportation	General Fund	Asoc Eng-Traffic	1.00
Transportation	General Fund	Asst Eng-Civil	1.00
Transportation	General Fund	Asst Mgmt Anlyst	1.00

Fiscal Year 2022 Third Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 16, 2022)

Department Name	Fund Name	Position Job Name	FTE
Transportation	General Fund	Deputy Director	1.00
Transportation	General Fund	Electrician	5.00
Transportation	General Fund	Equip Operator 2	6.00
Transportation	General Fund	Heavy Truck Drvr 1	2.00
Transportation	General Fund	Heavy Truck Drvr 2	5.00
Transportation	General Fund	Horticulturist	1.00
Transportation	General Fund	Laborer	9.00
Transportation	General Fund	Principal Engrng Aide	2.00
Transportation	General Fund	Sign Painter	1.00
Transportation	General Fund	Sr Mgmt Anlyst	1.00
Transportation	General Fund	Traffic Signal Technician 2	10.00
Transportation	General Fund	Traffic Striper Operator	2.00
Transportation	General Fund	Tree Maint Crewleader	1.00
Transportation	General Fund	Tree Trimmer	1.00
Transportation	General Fund	Utility Worker 1	6.00
Transportation	Underground Surcharg	Asst Deputy Director	1.00
Transportation	Underground Surcharg	Principal Engrng Aide	1.00
Transportation Total			62.00
Grand Total			1,717.50

The City of
SAN DIEGO

FISCAL YEAR 2022
Financial Performance Report
As of March 2022



May 2022

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 9 (as of March 2022).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of March 2022, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Comprehensive Annual Financial Report. The attached report contains unaudited information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<https://www.sandiego.gov/finance/financialrpts>

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Financial Performance Report – Period Ended March 2022

General Fund Summary As of Period 9, Ended March, 2022 (75% Completed) (Unaudited)								
	FY22 Adopted Budget	FY22 Current Budget	FY22 Actuals ¹	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
Revenue								
Property Taxes	\$ 672,247,298	\$ 672,247,298	\$ 383,135,581	57.0%	\$ 370,472,618	\$ 12,662,964	3.4%	
Sales Taxes	320,822,549	323,018,412	215,705,582	66.8%	167,038,242	48,667,341	29.1%	
Transient Occupancy Taxes	95,455,607	95,455,607	81,063,970	84.9%	34,976,220	46,087,750	131.8%	
Property Transfer Tax	11,242,281	11,242,281	11,985,886	106.6%	6,645,749	5,340,137	80.4%	
Licenses & Permits	43,549,139	43,789,292	32,234,284	73.6%	31,379,970	854,314	2.7%	
Fines & Forfeitures	27,509,301	27,509,301	19,463,327	70.8%	14,292,646	5,170,681	36.2%	
Interest & Dividends	3,408,893	3,408,893	78,507	2.3%	885,423	(806,916)	-91.1%	
Franchises	79,999,015	87,874,015	50,477,790	57.4%	40,105,044	10,372,746	25.9%	
Rents & Concessions	58,853,204	65,090,140	50,689,750	77.9%	35,954,327	14,735,423	41.0%	
Revenues from Other Agencies	7,818,082	7,818,082	4,932,316	63.1%	5,074,758	(142,442)	-2.8%	
Charges for Current Services	156,771,169	168,619,248	87,562,791	51.9%	75,796,413	11,766,378	15.5%	
Other Revenue	2,802,111	2,802,111	5,364,061	191.4%	4,684,029	680,032	14.5%	
Transfers	263,069,782	255,194,782	132,814,469	52.0%	190,093,998	(57,279,529)	-30.1%	
Total General Fund Revenue	\$ 1,743,548,431	\$ 1,764,069,462	\$ 1,075,508,316	61.0%	\$ 977,399,436	\$ 98,108,880	10.0%	
Expenditures								
Personnel Services	\$ 680,856,051	\$ 681,065,091	\$ 517,088,366	75.9%	\$ 490,682,214	\$ 26,406,151	5.4%	
Total PE	\$ 680,856,051	\$ 681,065,091	\$ 517,088,366	75.9%	\$ 490,682,214	\$ 26,406,151	5.4%	
Fringe Benefits	533,375,609	533,358,455	376,385,322	70.6%	358,917,755	17,467,566	4.9%	
Supplies	32,438,617	32,394,598	21,060,767	65.0%	21,639,908	(579,141)	-2.7%	
Contracts	269,480,610	297,305,490	209,163,750	70.4%	210,347,715	(1,183,965)	-0.6%	
Information Technology	61,289,115	61,294,615	9,171,047	15.0%	17,435,553	(8,264,506)	-47.4%	
Energy & Utilities	50,804,840	50,803,840	36,430,150	71.7%	37,854,920	(1,424,769)	-3.8%	
Capital Expenditures	1,714,913	1,768,054	1,185,920	67.1%	456,563	729,357	159.7%	
Debt	16,960,587	16,452,510	12,112,737	73.6%	13,223,619	(1,110,883)	-8.4%	
Other Expenditures	5,526,252	5,525,222	1,978,416	35.8%	2,992,091	(1,013,675)	-33.9%	
Transfers	91,101,837	84,245,130	31,108,051	36.9%	22,200,584	8,907,467	40.1%	
Total NPE	\$ 1,062,692,380	\$ 1,083,147,913	\$ 698,596,159	64.5%	\$ 685,068,708	\$ 13,527,451	2.0%	
Total General Fund Expenditures	\$ 1,743,548,431	\$ 1,764,213,004	\$ 1,215,684,525	68.9%	\$ 1,175,750,922	\$ 39,933,603	3.4%	
General Fund Encumbrances								
Net Impact	\$ -	\$ (143,542)	\$ (204,024,618)		\$ (245,357,041)	\$ 41,332,424		

¹ Includes adjustments made in future periods

Financial Performance Report – Period Ended March 2022

Schedule 1

General Fund Revenue Status Report
As of Period 9, Ended March, 2022 (75% Completed)
(Unaudited)

	FY22 Actuals¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Property Taxes	\$ 383,135,581	\$ 672,247,298	57.0%	\$ 370,472,618	\$ 12,662,964	3.4%
Sales Taxes	215,705,582	323,018,412	66.8%	167,038,242	48,667,341	29.1%
Transient Occupancy Taxes	81,063,970	95,455,607	84.9%	34,976,220	46,087,750	131.8%
Property Transfer Tax	11,985,886	11,242,281	106.6%	6,645,749	5,340,137	80.4%
Licenses & Permits						
Business Taxes	20,529,017	30,835,060	66.6%	20,619,665	(90,648)	-0.4%
Rental Unit Taxes	6,296,461	7,284,502	86.4%	6,718,362	(421,900)	-6.3%
Alarm Permit Fees	382,244	579,852	65.9%	362,540	19,704	5.4%
Application Fees	-	-	100.0%	550	(550)	-100.0%
Other Licenses and Permits	5,026,563	5,089,878	98.8%	3,678,854	1,347,708	36.6%
Total Licenses & Permits	32,234,284	43,789,292	73.6%	31,379,970	854,314	2.7%
Fines & Forfeitures						
Parking Citations	14,890,101	20,490,647	72.7%	9,376,027	5,514,073	58.8%
Municipal Court	2,141,559	3,158,069	67.8%	1,659,981	481,578	29.0%
Other Fines & Forfeitures	2,418,692	3,810,585	63.5%	3,236,507	(817,815)	-25.3%
Negligent Impound	12,975	50,000	26.0%	20,131	(7,156)	-35.5%
Total Fines & Forfeitures	19,463,327	27,509,301	70.8%	14,292,646	5,170,681	36.2%
Interest & Dividends	78,507	3,408,893	2.3%	885,423	(806,916)	-91.1%
Franchises						
SDG&E	29,037,806	51,651,778	56.2%	25,313,239	3,724,567	14.7%
CATV	5,941,898	13,245,712	44.9%	7,036,822	(1,094,923)	-15.6%
Refuse Collection	3,594,939	12,825,000	28.0%	6,332,280	(2,737,341)	-43.2%
Other Franchises	11,903,147	10,151,525	117.3%	1,422,704	10,480,443	736.7%
Total Franchises	50,477,790	87,874,015	57.4%	40,105,044	10,372,746	25.9%

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Financial Performance Report – Period Ended March 2022

Schedule 1 (cont.)						
	FY22 Actuals	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals	FY22/FY21 Actuals Change	FY22/FY21 % Change
Rents & Concessions						
Mission Bay	\$ 22,321,925	\$ 31,640,941	70.5%	\$ 11,729,347	\$ 10,592,578	90.3%
Pueblo Lands	5,849,998	7,201,167	81.2%	2,788,045	3,061,953	109.8%
Other Rents and Concessions	22,517,827	26,248,032	85.8%	21,436,935	1,080,892	5.0%
Total Rents & Concessions	50,689,750	65,090,140	77.9%	35,954,327	14,735,423	41.0%
Revenue from Other Agencies	4,932,316	7,818,082	63.1%	5,074,758	(142,442)	-2.8%
Charges for Current Services	87,562,791	168,619,248	51.9%	75,796,413	11,766,378	15.5%
Other Revenue	5,364,061	2,802,111	191.4%	4,684,029	680,032	14.5%
Transfers	132,814,469	255,194,782	52.0%	190,093,998	(57,279,529)	-30.1%
Total General Fund Revenue	\$ 1,075,508,316	\$ 1,764,069,462	61.0%	\$ 977,399,436	\$ 98,108,880	10.0%

¹ Includes adjustments made in future periods

Financial Performance Report – Period Ended March 2022

Schedule 2

General Fund Department Expenditure Status Report
As of Period 9, Ended March, 2022 (75% Completed)
(Unaudited)

	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 49,626,356	\$ 68,799,335	72.1%	\$ 46,731,082	\$ 2,895,274	6.2%
City Auditor	3,030,720	4,350,115	69.7%	2,767,030	263,690	9.5%
City Clerk	3,947,500	6,754,384	58.4%	4,204,686	(257,187)	-6.1%
City Council - District 1	910,648	1,546,749	58.9%	923,448	(12,800)	-1.4%
City Council - District 2	976,170	1,525,974	64.0%	807,308	168,863	20.9%
City Council - District 3	917,555	1,348,067	68.1%	861,097	56,458	6.6%
City Council - District 4	1,019,865	1,678,458	60.8%	917,186	102,680	11.2%
City Council - District 5	812,349	1,394,956	58.2%	765,008	47,341	6.2%
City Council - District 6	758,526	1,465,253	51.8%	742,734	15,792	2.1%
City Council - District 7	950,659	1,466,796	64.8%	877,569	73,091	8.3%
City Council - District 8	1,085,625	1,952,388	55.6%	1,002,012	83,613	8.3%
City Council - District 9	827,666	1,267,450	65.3%	966,583	(138,917)	-14.4%
City Treasurer	11,602,237	18,978,821	61.1%	11,495,853	106,384	0.9%
Citywide Program Expenditures	99,896,326	160,527,037	62.2%	68,903,205	30,993,121	45.0%
Commission on Police Practices ²	312,497	1,327,134	23.5%	-	312,497	100.0%
Communications	3,658,150	5,442,687	67.2%	3,384,530	273,620	8.1%
Compliance ²	1,468,633	2,345,084	62.6%	-	1,468,633	100.0%
Council Administration	2,035,264	2,921,606	69.7%	1,852,499	182,765	9.9%
Debt Management	1,586,281	2,414,975	65.7%	1,530,774	55,507	3.6%
Department of Finance	14,091,792	20,307,420	69.4%	13,290,612	801,180	6.0%
Department of Information Technology	506,850	994,975	50.9%	282,277	224,573	79.6%
Development Services	6,023,813	9,092,254	66.3%	5,705,977	317,836	5.6%
Department of Real Estate and Airport Management ³	3,623,372	5,947,098	60.9%	3,371,433	251,939	7.5%
Economic Development	18,036,662	22,030,434	81.9%	19,247,923	(1,211,262)	-6.3%
Environmental Services	35,112,469	59,257,446	59.3%	33,615,231	1,497,239	4.5%
Ethics Commission	845,039	1,292,674	65.4%	1,022,113	(177,074)	-17.3%
Facilities	16,319,419	23,649,598	69.0%	15,700,010	619,409	3.9%
Fire-Rescue	237,823,703	311,122,598	76.4%	227,440,136	10,383,568	4.6%
General Services	654	-	100.0%	377,729	(377,076)	-99.8%
Government Affairs	874,919	1,352,474	64.7%	817,036	57,883	7.1%
Homelessness Strategies & Solutions ⁴	1,861,795	18,071,824	10.3%	41,377,390	(39,515,595)	-95.5%
Human Resources	4,630,605	7,247,342	63.9%	4,194,993	435,613	10.4%
Internal Operations	179	-	100.0%	132	47	35.4%

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Financial Performance Report – Period Ended March 2022

Schedule 2 (cont.)							
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
Library	\$ 41,916,919	\$ 61,450,090	68.2%	\$ 40,254,328	\$ 1,662,591	4.1%	
Mobility	1,975,077	3,255,096	60.7%	1,478,761	496,316	33.6%	
Neighborhood Services	(1,367)	-	-100.0%	335,979	(337,345)	-100.4%	
Office of Boards & Commissions	556,203	786,462	70.7%	693,834	(137,631)	-19.8%	
Office of Emergency Services ⁵	1,869,583	3,509,414	53.3%	1,942,312	(72,729)	-3.7%	
Office of Race & Equity	158,367	788,532	20.1%	8,333	150,034	1800.5%	
Office of Sustainability	517,048	2,060,106	25.1%	465,322	51,726	11.1%	
Office of the Assistant Chief Operating Officer	1,640	-	100.0%	315,503	(313,863)	-99.5%	
Office of the Chief Financial Officer	812	-	100.0%	398,380	(397,569)	-99.8%	
Office of the Chief Operating Officer	2,317,796	4,154,067	55.8%	880,257	1,437,539	163.3%	
Office of the IBA	1,639,404	2,569,144	63.8%	1,671,213	(31,809)	-1.9%	
Office of the Mayor	2,302,778	3,383,222	68.1%	2,452,029	(149,251)	-6.1%	
Parks & Recreation	89,072,725	133,867,293	66.5%	85,914,963	3,157,763	3.7%	
Performance & Analytics	3,072,789	4,834,257	63.6%	2,829,053	243,736	8.6%	
Personnel	7,559,659	10,612,912	71.2%	6,858,597	701,062	10.2%	
Planning	5,607,977	9,120,153	61.5%	5,848,389	(240,411)	-4.1%	
Police	426,784,251	598,225,834	71.3%	408,913,920	17,870,330	4.4%	
Public Utilities	2,350,866	2,726,709	86.2%	2,251,716	99,149	4.4%	
Public Works	2,674	-	100.0%	151,933	(149,259)	-98.2%	
Purchasing & Contracting	12,262,969	19,264,024	63.7%	12,257,552	5,417	0.0%	
Smart and Sustainable Communities	(382)	-	-100.0%	1,189,777	(1,190,159)	-100.0%	
Stormwater	34,570,857	53,069,172	65.1%	30,782,559	3,788,298	12.3%	
Transportation	55,971,581	82,663,111	67.7%	52,680,619	3,290,962	6.2%	
Total General Fund Expenditures	\$ 1,215,684,525	\$ 1,764,213,004	68.9%	\$ 1,175,750,922	\$ 39,933,602	3.4%	

¹ Includes adjustments made in future periods² New Department in Fiscal Year 2022³ Titled as Real Estate Assets in prior reports and fiscal years⁴ Titled as Homelessness Strategies in prior reports and fiscal years⁵ Titled as Office of Homeland Security in prior reports and fiscal years

Financial Performance Report – Period Ended March 2022

Citywide Program Expenditure Status Report As of Period 9, Ended March, 2022 (75% Completed) (Unaudited)							Schedule 2a
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
Citywide Program Expenditures							
Assessments To Public Property	\$ 202,509	\$ 1,113,455	18.2%	\$ 1,079,355	\$ (876,846)	-81.2%	
Citywide Elections	-	2,287,305	0.0%	6,686,276	(6,686,276)	-100.0%	
Corporate Master Leases Rent	18,540,484	22,365,301	82.9%	18,135,311	405,173	2.2%	
Deferred Capital Debt Service	24,444,873	26,111,309	93.6%	5,739,145	18,705,728	325.9%	
Engineering and Capital Projects	99,301	761,462	13.0%	589,098	(489,797)	-83.1%	
General Fund Reserve	-	569,450	0.0%	-	-	100.0%	
Insurance	2,439,104	3,311,363	73.7%	1,857,953	581,151	31.3%	
Memberships	1,063,546	1,064,062	100.0%	1,073,505	(9,959)	-0.9%	
PL Claims Trans-Ins	17,673,924	17,673,924	100.0%	14,300,000	3,373,924	23.6%	
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%	
Property Tax Administration	393,897	4,553,075	8.7%	303,292	90,605	29.9%	
Public Liability Claims Xfer-Claims Fund	32,160,289	30,913,982	104.0%	14,470,534	17,689,755	122.2%	
Public Use Leases	-	1,652,144	0.0%	1,582,144	(1,582,144)	-100.0%	
Redistricting Commission	243,993	396,059	61.6%	15,292	228,701	1495.6%	
Special Consulting Services	1,057,009	2,149,522	49.2%	1,684,084	(627,075)	-37.2%	
Supplemental COLA Benefit	1,128,564	1,536,000	73.5%	1,185,121	(56,557)	-4.8%	
Transfer to Capital Improvement Program	222,467	20,927,983	1.1%	-	222,467	100.0%	
Transfer to Park Improvement Funds	-	11,640,941	0.0%	-	-	100.0%	
Transportation Subsidy	-	(300)	0.0%	23,167	(23,167)	-100.0%	
Transfer to Infrastructure Fund	226,367	10,000,000	2.3%	178,928	47,439	26.5%	
Total Citywide Program Expenditures	\$ 99,896,326	\$ 160,527,037	62.2%	\$ 68,903,205	\$ 30,993,121	45.0%	

¹ Includes adjustments made in future periods

Financial Performance Report – Period Ended March 2022

Schedule 2b

Council Districts Expenditure Status Report
As of Period 9, Ended March, 2022 (75% Completed)
(Unaudited)

	FY22 Actuals¹	FY22 Adopted Budget	FY22 Current Budget	FY22 Budget Change	FY22 % of Current Budget	FY21 Actuals¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Council District 1	\$ 910,648	\$ 1,446,749	\$ 1,446,749	\$ -	62.9%	\$ 923,572	\$ (12,924)	-1.4%
District 1 CPPS	-	100,000	100,000	-	0.0%	(125)	125	-100.0%
Total Council District 1	910,648	1,546,749	1,546,749	-	58.9%	923,448	(12,800)	-1.4%
Council District 2	973,818	1,425,974	1,425,974	-	68.3%	811,697	162,120	20.0%
District 2 CPPS	2,353	100,000	100,000	-	2.4%	(4,389)	6,742	-153.6%
Total Council District 2	976,170	1,525,974	1,525,974	-	64.0%	807,308	168,863	20.9%
Council District 3	917,555	1,248,067	1,248,067	-	73.5%	861,837	55,718	6.5%
District 3 CPPS	-	100,000	100,000	-	0.0%	(740)	740	-100.0%
Total Council District 3	917,555	1,348,067	1,348,067	-	68.1%	861,097	56,458	6.6%
Council District 4	1,019,865	1,581,458	1,581,458	-	64.5%	921,338	98,528	10.7%
District 4 CPPS	-	100,000	97,000	(3,000)	0.0%	(4,152)	4,152	-100.0%
Total Council District 4	1,019,865	1,681,458	1,678,458	(3,000)	60.8%	917,186	102,680	11.2%
Council District 5	812,349	1,300,956	1,300,956	-	62.4%	765,067	47,282	6.2%
District 5 CPPS	-	100,000	94,000	(6,000)	0.0%	(59)	59	-100.0%
Total Council District 5	812,349	1,400,956	1,394,956	(6,000)	58.2%	765,008	47,341	6.2%
Council District 6	748,173	1,368,733	1,368,733	-	54.7%	746,022	2,151	0.3%
District 6 CPPS	10,353	100,000	96,520	(3,480)	10.7%	(3,288)	13,641	-414.9%
Total Council District 6	758,526	1,468,733	1,465,253	(3,480)	51.8%	742,734	15,792	2.1%
Council District 7	950,659	1,366,796	1,366,796	-	69.6%	878,756	71,904	8.2%
District 7 CPPS	-	100,000	100,000	-	0.0%	(1,187)	1,187	-100.0%
Total Council District 7	950,659	1,466,796	1,466,796	-	64.8%	877,569	73,091	8.3%
Council District 8	1,085,625	1,857,388	1,857,388	-	58.4%	1,007,860	77,765	7.7%
District 8 CPPS	-	100,000	95,000	(5,000)	0.0%	(5,848)	5,848	-100.0%
Total Council District 8	1,085,625	1,957,388	1,952,388	(5,000)	55.6%	1,002,012	83,613	8.3%
Council District 9	827,666	1,167,450	1,167,450	-	70.9%	966,583	(138,917)	-14.4%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 9	827,666	1,267,450	1,267,450	-	65.3%	966,583	(138,917)	-14.4%
Total Council Districts	\$ 8,259,063	\$ 13,663,571	\$ 13,646,091	\$ (17,480)	60.5%	\$ 7,862,944	\$ 396,119	5.0%

¹ Includes adjustments made in future periods.

Financial Performance Report – Period Ended March 2022

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March, 2022 (75% Completed)
(Unaudited)

	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 5,542,434	\$ 6,848,553	80.9%	\$ 4,512,303	\$ 1,030,130	22.8%
Automated Refuse Container Fund	1,175,439	1,400,000	84.0%	1,384,916	(209,477)	-15.1%
Capital Outlay - Misc Revenue	358,204	-	100.0%	42,537,318	(42,179,115)	-99.2%
Central Stores Internal Service Fund	4,987,833	7,478,415	66.7%	5,956,635	(968,802)	-16.3%
Climate Equity Fund ²	(192)	6,965,178	0.0%	-	(192)	-100.0%
Community Equity Fund ²	17,040	-	100.0%	-	17,040	100.0%
Concourse and Parking Garages Operating Fund	1,235,447	2,981,406	41.4%	1,168,689	66,758	5.7%
Convention Center Complex Funds	13,022,855	23,523,874	55.4%	2,724,646	10,298,209	378.0%
Development Services Fund	80,672,425	90,559,027	89.1%	64,985,760	15,686,665	24.1%
Energy Conservation Program Fund	5,127,069	5,057,573	101.4%	4,553,698	573,371	12.6%
Engineering and Capital Projects	84,832,938	129,691,734	65.4%	87,072,056	(2,239,118)	-2.6%
Environmental Growth Fund 1/3	3,246,221	5,525,864	58.7%	2,725,929	520,292	19.1%
Environmental Growth Fund 2/3	6,494,393	11,058,728	58.7%	5,464,970	1,029,423	18.8%
Facilities Financing Fund	2,019,414	3,338,497	60.5%	1,804,281	215,132	11.9%
Fire/Emergency Medical Services Fund	10,250,774	11,160,856	91.8%	9,846,773	404,001	4.1%
Fire and Lifeguard Facilities Fund	1,392,487	1,393,219	99.9%	1,384,085	8,402	0.6%
Fleet Operations	89,866,766	130,469,186	68.9%	84,327,747	5,539,019	6.6%
Gas Tax Fund	16,247,790	35,701,827	45.5%	18,284,689	(2,036,899)	-11.1%
General Plan Maintenance Fund	2,528,854	3,400,000	74.4%	2,600,392	(71,538)	-2.8%
GIS Fund	4,543,075	4,894,107	92.8%	4,353,679	189,396	4.4%
Golf Course Fund	21,991,479	20,870,347	105.4%	21,442,310	549,169	2.6%
Information Technology Fund	11,206,954	84,301,733	13.3%	33,059,397	(21,852,443)	-66.1%
Infrastructure Fund	226,432	10,000,000	2.3%	1,271,738	(1,045,306)	-82.2%
Junior Lifeguard Program Fund	749,622	615,150	121.9%	781,064	(31,443)	-4.0%
Los Penasquitos Canyon Preserve Fund	113,936	261,360	43.6%	186,217	(72,281)	-38.8%
Low-Moderate Income Housing Asset Fund	4,313,944	22,016,608	19.6%	4,987,778	(673,834)	-13.5%
Maintenance Assessment District (MAD) Funds	18,999,968	27,650,214	68.7%	20,540,404	(1,540,437)	-7.5%
Mission Bay/Balboa Park Improvement Fund	1,740,586	1,848,686	94.2%	1,593,198	147,388	9.3%
Mission Bay Improvement Fund	185,588	7,905,994	2.3%	466,419	(280,831)	-60.2%
OneSD Support Fund	25,419,147	25,413,789	100.0%	27,768,514	(2,349,367)	-8.5%
Parking Meter Operations	6,454,659	11,297,852	57.1%	3,903,551	2,551,108	65.4%

Continued on Next Page

Financial Performance Report – Period Ended March 2022

Schedule 3 (cont.)							
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
PETCO Park Fund	\$ 15,972,969	\$ 17,223,542	92.7%	\$ 9,648,811	\$ 6,324,159	65.5%	
Prop 42 Replacement – Transportation Relief Fund	-	-	100.0%	21,193	(21,193)	-100.0%	
Public Art Fund	552,254	-	100.0%	192,149	360,105	187.4%	
Public Safety Needs & Debt Service Fund	8,351,839	10,213,816	81.8%	6,831,156	1,520,683	22.3%	
Publishing Services Internal Fund	1,154,062	1,640,551	70.3%	775,761	378,301	48.8%	
Recycling Fund	12,680,167	25,450,760	49.8%	12,928,300	(248,133)	-1.9%	
Refuse Disposal Fund	25,924,146	36,754,373	70.5%	21,520,552	4,403,594	20.5%	
Refuse Disposal – Miramar Clousure	186,062	50,000	372.1%	403,695	(217,632)	-53.9%	
Regional Park Improvements Fund	50,594	4,257,074	1.2%	164,524	(113,930)	-69.2%	
Risk Management Fund	6,987,094	12,084,323	57.8%	8,898,021	(1,910,926)	-21.5%	
Road Maintenance & Rehabilitation	16,644,423	27,764,640	59.9%	15,619,337	1,025,086	6.6%	
Seized and Forfeited Assets Funds	188,878	1,200,000	15.7%	189,803	(925)	-0.5%	
Solid Waste Local Enforcement Agency Fund	517,311	786,417	65.8%	618,822	(101,511)	-16.4%	
Stadium Operations Fund	148,525	-	100.0%	218,678	(70,153)	-32.1%	
State COPS	2,998,579	3,000,000	100.0%	2,626,684	371,895	14.2%	
Storm Drain Fund	3,717,190	5,700,000	65.2%	3,991,886	(274,696)	-6.9%	
Successor Agency Admin & Project Fund	571,545	1,934,326	29.5%	521,227	50,319	9.7%	
Successor Agency Property Management	1,196,341	818,639	146.1%	676,257	520,084	76.9%	
Transient Occupancy Tax Fund	72,854,151	87,712,705	83.1%	30,933,636	41,920,516	135.5%	
TOT – Major Events Revolving FD	108,729	-	100.0%	20,500	88,229	430.4%	
TransNet Extension Funds	25,892,597	36,538,000	70.9%	25,821,854	70,743	0.3%	
Trolley Extension Reserve Fund	1,062,290	1,061,375	100.1%	1,013,706	48,584	4.8%	
Underground Surcharge Fund	32,991,446	68,792,378	48.0%	25,499,102	7,492,344	29.4%	
Wastewater Department Funds	282,455,076	609,658,780	46.3%	279,743,284	2,711,792	1.0%	
Water Department Funds	522,845,355	1,021,299,317	51.2%	530,411,629	(7,566,274)	-1.4%	
Wireless Communication Technology Fund	8,608,933	9,182,740	93.8%	10,221,339	(1,612,406)	-15.8%	
Zoological Exhibits Maintenance Fund	10,188,893	16,942,907	60.1%	9,882,489	306,404	3.1%	

¹ Includes adjustments made in future periods² New Budgeted Fund in Fiscal Year 2022

Financial Performance Report – Period Ended March 2022

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March, 2022 (75% Completed)
(Unaudited)

	FY22 Actuals¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Airports Fund	\$ 4,819,802	\$ 8,491,137	56.8%	\$ 4,382,289	\$ 437,513	10.0%
Automated Refuse Container Fund	813,941	1,747,904	46.6%	1,077,038	(263,097)	-24.4%
Capital Outlay – Misc Revenue	4,047,370	4,046,336	100.0%	17,754,979	(13,707,610)	-77.2%
Central Stores Internal Service Fund	4,723,542	7,375,189	64.0%	5,400,774	(677,232)	-12.5%
Climate Equity Fund ²	-	-	100.0%	-	-	100.0%
Community Equity Fund ²	-	3,000,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	1,571,479	2,986,908	52.6%	1,446,349	125,130	8.7%
Convention Center Complex Funds	2,915,364	23,523,874	12.4%	12,691,662	(9,776,298)	-77.0%
Development Services Fund	65,087,426	93,395,333	69.7%	61,993,577	3,093,849	5.0%
Energy Conservation Program Fund	3,366,879	5,752,097	58.5%	3,434,859	(67,980)	-2.0%
Engineering and Capital Projects	88,784,963	129,691,734	68.5%	81,435,051	7,349,912	9.0%
Environmental Growth Fund 1/3	1,430,094	5,525,864	25.9%	2,132,575	(702,481)	-32.9%
Environmental Growth Fund 2/3	75,786	11,673,046	0.6%	-	75,786	100.0%
Facilities Financing Fund	2,295,853	3,387,023	67.8%	2,104,252	191,600	9.1%
Fire/Emergency Medical Services Fund	3,694,415	12,571,378	29.4%	3,863,349	(168,934)	-4.4%
Fire and Lifeguard Facilities Fund	1,394,678	1,398,431	99.7%	1,392,093	2,585	0.2%
Fleet Operations	72,414,244	212,781,875	34.0%	91,736,770	(19,322,526)	-21.1%
Gas Tax Fund	21,775,459	42,634,762	51.1%	27,041,273	(5,265,814)	-19.5%
General Plan Maintenance Fund	2,391,317	4,166,000	57.4%	1,949,880	441,438	22.6%
GIS Fund	3,084,266	5,375,105	57.4%	3,325,264	(240,998)	-7.2%
Golf Course Fund	15,896,970	20,830,312	76.3%	15,121,825	775,145	5.1%
Information Technology Fund	43,309,131	85,284,249	50.8%	46,909,865	(3,600,734)	-7.7%
Infrastructure Fund	4,311,512	10,408,839	41.4%	78,752	4,232,759	5374.8%
Junior Lifeguard Program Fund	719,137	641,657	112.1%	354,832	364,305	102.7%
Los Penasquitos Canyon Preserve Fund	204,932	277,975	73.7%	190,381	14,551	7.6%
Low-Moderate Income Housing Asset Fund	3,505,393	57,566,080	6.1%	5,075,493	(1,570,101)	-30.9%
Maintenance Assessment District (MAD) Funds	19,038,936	34,877,956	54.6%	18,950,842	88,094	0.5%
Mission Bay/Balboa Park Improvement Fund	1,744,029	1,871,280	93.2%	1,482,089	261,940	17.7%
Mission Bay Improvement Fund	114	-	100.0%	-	114	100.0%
OneSD Support Fund	14,516,389	28,127,196	51.6%	13,319,196	1,197,193	9.0%
Parking Meter Operations	3,827,570	10,807,988	35.4%	2,817,770	1,009,801	35.8%

Continued on Next Page

Financial Performance Report – Period Ended March 2022

Schedule 4 (cont.)							
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
PETCO Park Fund	\$ 15,718,218	\$ 17,221,884	91.3%	\$ 14,079,538	\$ 1,638,680	11.6%	
Prop 42 Replacement - Transportation Relief Fund	131,362	126,033	104.2%	155,157	(23,795)	-15.3%	
Public Art Fund	270,116	5,037,261	5.4%	519,830	(249,714)	-48.0%	
Public Safety Needs & Debt Service Fund	6,046,977	10,822,456	55.9%	4,793,979	1,252,999	26.1%	
Publishing Services Internal Fund	1,348,955	1,765,259	76.4%	1,255,475	93,479	7.4%	
Recycling Fund	19,512,894	31,666,680	61.6%	21,546,687	(2,033,793)	-9.4%	
Refuse Disposal Fund	27,882,873	42,536,861	65.5%	25,838,883	2,043,991	7.9%	
Risk Management Fund	8,792,654	12,724,137	69.1%	9,357,018	(564,364)	-6.0%	
Road Maintenance & Rehabilitation	3,503,438	38,257,950	9.2%	10,863,491	(7,360,053)	-67.8%	
Seized and Forfeited Assets Funds	494,835	2,051,422	24.1%	5,817,249	(5,322,414)	-91.5%	
Solid Waste Local Enforcement Agency Fund	646,355	1,000,250	64.6%	658,244	(11,889)	-1.8%	
Stadium Operations Fund	494	1,137,218	0.0%	1,375,635	(1,375,141)	-100.0%	
State COPS	4,441,404	5,825,070	76.2%	5,062,442	(621,038)	-12.3%	
Storm Drain Fund	2,919,982	5,700,000	51.2%	2,861,751	58,231	2.0%	
Successor Agency Admin & Project Fund	571,545	1,934,326	29.5%	521,227	50,319	9.7%	
Successor Agency Property Management	264,696	1,222,873	21.6%	233,852	30,844	13.2%	
Transient Occupancy Tax Fund	43,846,083	87,708,110	50.0%	27,858,970	15,987,113	57.4%	
TOT - Major Events Revolving FD	88,496	196,668	45.0%	48,805	39,691	81.3%	
TransNet Extension Funds	9,118,678	16,528,297	55.2%	10,303,480	(1,184,802)	-11.5%	
Trolley Extension Reserve Fund	1,062,030	1,064,375	99.8%	1,064,899	(2,869)	-0.3%	
Underground Surcharge Fund	6,801,890	93,117,658	7.3%	42,728,757	(35,926,867)	-84.1%	
Wastewater Department Funds	201,840,915	387,660,237	52.1%	200,823,183	1,017,731	0.5%	
Water Department Funds	405,171,586	608,741,099	66.6%	396,776,829	8,394,757	2.1%	
Wireless Communication Technology Fund	7,423,306	10,334,834	71.8%	7,979,171	(555,865)	-7.0%	
Zoological Exhibits Maintenance Fund	5,900,652	16,942,907	34.8%	6,158,239	(257,586)	-4.2%	

¹ Includes adjustments made in future periods² New Budgeted Fund in Fiscal Year 2022



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: April 1, 2022

TO: Matthew Vespi, Chief Financial Officer

FROM: Mara W. Elliott, City Attorney, Office of the City Attorney

SUBJECT: Reporting Requirements – Section 19 of the Appropriation Ordinance

As required by Section 19 of the Fiscal Year 2022 Appropriation Ordinance (AO), the Chief Financial Officer (CFO) shall report all actions that are taken when authorizing to accept, appropriate, and expend grant funds awarded to the City for the City Attorney's prosecutorial function for the purpose of implementing any such grant.

This memorandum is intended to provide the necessary information to comply with the reporting requirements as outlined in the AO.

Through the Third Quarter of the Fiscal Year, the City Attorney's Office has accepted and appropriated:

- \$244,008 Alcohol & Drug Prosecution Program
- \$90,000 2020 Project Safe Neighborhood
- \$78,586 Victim's Compensation Program; Year 3
- \$453,569 FJ Program 2022

The City Attorney's Office has expended \$205,326 in various grant funds including:

- Alcohol & Drug Prosecution Program
- Campus Program
- 2020 Project Safe Neighborhood
- Victims Compensation Year 3

The Office of the City Attorney is available to answer any questions.

A handwritten signature in blue ink that reads "Mara W. Elliott".

Mara W. Elliott
City Attorney

cc: Rolando Charvel, Department of Finance Director and City Comptroller
Christopher Purcell, Financial Operations Manager, Department of Finance
Trisha Tacke, Principal Accountant, Department of Finance
Esther Musau, Principal Accountant, Department of Finance
Ryan Schuler, Finance Analyst, Department of Finance



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: May 6, 2022

TO: Land Use and Housing Committee of the City Council

FROM: Hafsa Kaka, Director
Homelessness Strategies and Solutions Department (HSSD)

SUBJECT: HSSD FY 2022 Third Quarter Projections and Grant Funding Update

This memorandum is in response to Council resolution 313615¹ requesting the Homelessness Strategies and Solutions Department to provide an update on homelessness programs and the process of multi-year grant funds, including reallocations of resources as recommended by the Independent Budget Analyst in Report Number 21-19, Recommendation No. 2 and that updates on spending of state grant and other funding related to homelessness are included in the quarterly budget monitoring report.

Overview

The Homelessness Strategies and Solutions Department (HSSD) is projecting to expend a total of \$44.5 million on homeless programs and services from the budgets for HSSD and the Economic Development Department. These projected expenditures include \$10.7 million from the General Fund and \$250,000 from the Low and Moderate Income Housing Asset Fund (LMIHAF). Additionally, projected to be expended in Fiscal Year 2022 are \$33.5 million in grant funding, including Community Development Block Grant (CDBG) funding, Emergency Solutions Grant (ESG) funding, CARES Act, ESG-CV and ESG -CV2 grants, and State Homeless Housing Assistance and Prevention (HHAP) grant funds. The overall variance from the FY2022 Adopted Budget is 4%; however, the variance from the mid-year Report is 16%, driven by an increase in grant funding for exiting programs that was reflected in the mid-year monitoring report, and a reduction in 3rd quarter projections of one-time funding for new shelter projects, which have been committed, but the funding will not be executed until the next fiscal year. As such, a request for these funds will be made in the May Revise.

¹ City Council Resolution Number [R-313615](#)

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Land Use and Housing Committee of the City Council

May 6, 2022

General Fund Expenditures & Year-End Projection

A breakdown of current budget and projected General Fund expenditures by category compared to mid-year projections can be seen in the following Table 1 below followed by detail of significant variances.

FY 2022 Homelessness Strategies and Solutions Department General Fund Projections Table 1 in millions				
	Adopted Budget	Mid Year Projection	3rd Quarter Year End Projection	Variance from Budget
Shelter & Services	\$6.2	\$5.8	\$5.3	\$0.9
One-Time Funding	\$10.0	\$10.0	\$3.8	\$6.2
Administrative NPE	\$0.1	\$0.1	\$0.2	(\$0.1)
Personnel Expenses	\$1.8	\$1.4	\$1.4	\$0.4
General Fund (discretionary)	\$18.1	\$17.3	\$10.7	\$7.4

due to rounding table may not foot

Shelters & Services:

Shelters & Services were budgeted at \$6.2 million dollars in Fiscal Year 2022 Adopted Budget. It is anticipated that the Department will spend \$5.3 million, for a savings of \$0.9 million under this category. The variance is made up of savings from program delays or funded by alternative funding sources and offset by new expenses that were unplanned at the time of budgeting. Variances within this category include:

Bishops Shelter - Bishops Shelter (located at Fathers Joe Village) has been budgeted under the General Fund as part of the ongoing budget; however, due to the carryover over of grant funding, it is anticipated grant funds will be sufficient to fund Bishops Shelter for Fiscal Year 2022. General Fund savings of \$566K will cover unanticipated costs including expenses related to Permanent Supportive Housing at Project Homekey hotels which had previously been allocated under grant funding; now the operational services will be covered with savings from Bishops Shelter and other General Fund supported programs.

SMART (San Diego Misdemeanants At-Risk Track) Program - The City has been working throughout the past year in collaboration with the County of San Diego to design the program to meet the needs of criminal offenders by providing case management and supportive housing. The program is expected to begin in Fall 2022. The timeline for the start of program anticipates no expenditures in Fiscal Year 2022; nonetheless, cost savings from this program will be utilized to support increased expenses of \$200K at the Day Center, and the identification and expansion outreach & housing opportunities for individuals experiencing homelessness.

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Land Use and Housing Committee of the City Council

May 6, 2022

Bridge Shelter Ancillary Costs- Originally budgeted with the intention of covering Golden Hall operating costs for shelter expansion, this \$1.9 million was repurposed for general Bridge Shelter ancillary expenses, with a focus on absorbing new ancillary costs associated with operating at Golden Hall and other Bridge Shelters at a projected spending of \$1.1 million in Fiscal Year 2022. These ancillary costs provide necessary support to the operation of the shelter. These costs include the rental of restrooms, showers, laundry units, storage units, equipment, utilities, and property management contracts. The General Fund savings from planned operating costs at Golden Hall are attributed to the increased grant funding available.

Expanded Street Outreach- In October 2021, the City entered into a contract with City Net to increase street outreach in collaboration with Caltrans on their properties. In April of 2022, the contract was amended to incorporate a scope of work for short term bridge housing and COVID-19 isolation rooms to operate out of the Palm Avenue facility until the SMART program begins. In Fiscal Year 2022, expenditures in the amount of \$800k are anticipated; these expenditures are offset by savings from the Shelters and Services Category.

One-Time Funding (\$10 million):

Expansion of Shelter Beds and Sites- The Fiscal Year 2022 budget included \$6.3 million in Emergency Shelter funding and 1.2 million for Safe Haven beds in one-time funding. Of these funds, \$1.8 million is projected to be spent in Fiscal Year 2022 on new site preparations as well as the new Emergency Harm Reduction Center. Of the remaining \$5.7 million, \$5.4 million has been allocated to three identified sites for new shelter start-up and leases, for both congregate and non-congregate shelter for seniors, families and youth to expand bed capacity in the crisis response system and create more shelter options for specific populations with unique needs. The new sites identified with this funding includes: 40 bed women's shelter; 100 bed family and youth non-congregate shelter; 80 bed senior and families non-congregate shelter; 125-150 bed congregate emergency shelter; and funding of additional site feasibility studies. This expansion of beds aligns with the City's Community Action Plan on Homelessness², the Citywide Strategic Plan, the San Diego Regional Community Action Plan to Prevent and End Homelessness, as well as state and federal funding priorities. It is expected that the full amount of one-time funding for shelters will be committed; however, due to timing of execution of agreements with partners that drive substantial costs for site improvements, leases and supply chain variables for procurements of shelter start-up costs, it is anticipated that there will be a need for these funds in Fiscal Year 2023. As such, the department has requested these funds in the May Revise process so these shelters can be opened in the early part of Fiscal Year 2023.

Rapid Rehousing- The Fiscal Year 2022 budget included \$1.0 million to expand Rapid Rehousing options for people experiencing homelessness. Due to limited housing supply the availability of housing options available to match to these resources has limited the programs ability to expand as originally planned, as such it is expected that there will be underspending in the amount of \$500K.

² Community Action Plan on Homelessness, <https://www.sandiego.gov/homeless-services/strategic-plan>

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Land Use and Housing Committee of the City Council

May 6, 2022

Administrative NPE & Personnel Expense:

Administrative Non-Personnel Expenditures – Administrative non-personnel projections and expenditures include both administrative contracts and supplies and non-discretionary spending. Supplies are projected to exceed the original budget amount as the Department had placed orders for computer equipment for five new staff in the previous fiscal year (Fiscal Year 2021); however, due to COVID-driven supply chain issues the Department did not receive the equipment. Equipment will be received this fiscal year; therefore, expenses will post in excess of the Adopted Budget for supplies. In addition, non-discretionary spending in utilities and water have been recalculated with higher projections this quarter -based on actuals attributed to shelter operations.

Personnel Expense– The Fiscal Year 2022 Adopted Budget included \$1.8 million in Personnel Expenses for 12.0 FTE positions. Since the beginning of Fiscal Year 2022 the Department has filled six key vacancies including: Director, Deputy Director, two Senior Program Managers, and two Program Coordinators. All positions new in Fiscal Year 2022 have been filled; however, savings are projected due to vacancies created by two incumbent Program Managers promoting into the Senior Program Manager positions. For Fiscal Year 2022, the amount of underspending in the Personnel Expenses budget is projected to be \$321,000.

Grant Funding & Projections

The Fiscal Year 2022 homelessness budget across the Homelessness Strategies and Solutions Department and the Economic Development Department includes \$27.8 million in one-time grant funding in addition to the \$18.1 million of General Fund and \$250K from Low to Moderate Income Housing Asset Fund (LMIHAF). Fiscal Year 2022 grants include: Homeless Housing, Assistance, and Prevention Grants (HHAP) 1.0; HHAP 2.0; Community Development Block Grant (CDBG); Emergency Solutions Grant (ESG); and CARES Act Emergency Solutions Grants (ESG-CV) Rounds 1 & 2.

As outlined in Table 2 below, the projected spending of \$33.5 million in grant funding is an increase from the \$27.8 million anticipated at the onset of the fiscal year for a difference of \$5.7 million. The difference in funding is attributed to the availability of ESG-CV & ESG-CV2 CARES Act funding balances being carried forward from Fiscal Year 2021 into Fiscal Year 2022 to continue to cover both homelessness-related expenses at the City's shelters and also offset increased shelter costs required to prevent, prepare, and respond to the COVID-19 pandemic.

FY 2022 Homelessness Strategies and Solutions Department Projections by Funding Source Table 2 in millions				
	Budget	Mid-year Projection	3rd Quarter Projection	Variance from Budget
General Fund	\$18.1	\$17.3	\$10.7	\$7.4
LMIHAF	\$0.3	\$0.3	\$0.3	\$0.0
Grants Total	\$27.8	\$35.6	\$33.5	(\$5.7)
Total	\$46.2	\$53.1	\$44.5	\$1.7

due to rounding table may not foot

FY 2022 Homelessness Projections by Program Area

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Land Use and Housing Committee of the City Council

May 6, 2022

As shown in the following Table 3 (on the following page), the overall Fiscal Year 2022 projected expenditures are \$44.5 million. Of this projected expenditure amount, \$28.0 million supports Shelters and Services, which includes three Interim Shelters, three Emergency Bridge Shelters, the Homelessness Response Center, Serial Inebriate Program, Family Shelter, Youth Case Management & Shelter, and expansion of shelter beds. \$2.7 million dollars is projected to be spent in Outreach, including Coordinated Street Outreach, Rapid Response Teams, and Cal Trans coordinated outreach. Expenditures amounting to \$3.0 million are projected to be spent in Prevention and Diversion services, including Family Reunification, Landlord Engagement, Flexible Spending, and Permanent Supportive Housing Operations. \$1.8 Million is projected to be spent this fiscal year on Rapid Rehousing programming. Storage costs of client belongings at three sites (Sherman Heights, Lea Street and 16th Street) are projected at \$3.0 million. Other homelessness interventions, which include the Program for Engaged Educational Resources (PEER) program at City College, the Day Center, Prosecution and Law Enforcement Assisted Diversion Services (PLEADS), and Safe Parking, are projected to expend \$2.4 million. In addition to direct program services, \$3.6 million is projected to be spent on administrative services. This amount includes administrative costs for the Homelessness Strategies and Solutions Department personnel as well as administrative costs borne by the San Diego Housing Commission for the administration of City homelessness programming.

FY 2022 Homelessness Projections by Program Area							
<i>Table 3</i>							<i>in millions</i>
Program Area	General Fund & LMIHAF	HHAP 1.0	HHAP 2.0	CARES Act ESG CV 1&2	ESG	CDBG	TOTAL
Shelters & Services	\$ 5.5	\$ 7.5		\$ 12.6	\$ 0.6	\$ 1.8	\$ 28.0
Outreach	\$ 1.8	\$ 0.1	\$ 0.8				\$ 2.7
Prevention							
Diversion	\$ 0.7	\$ 0.3	\$ 1.8	\$ 0.2			\$ 3.0
Rapid Rehousing	\$ 0.5	\$ 1.0			\$ 0.3		\$ 1.8
Storage	\$ 0.0	\$ 0.8	\$ 2.2				\$ 3.0
Other	\$ 0.9	\$ -0.1	\$ 1.1			\$ 0.5	\$ 2.4
Administration	\$ 1.6	\$ 1.1	\$ 0.4	\$ 0.4	\$ 0.1		\$ 3.6
Grand Total	\$ 11.0	\$ 10.6	\$ 6.3	\$ 13.3	\$ 1.0	\$ 2.3	\$ 44.5

due to rounding table may not foot

Conclusion

Projections included within this memorandum are based on expenses to date through March, anticipated expenditures projected in coordination with the San Diego Housing Commission, and activities by the Homelessness Strategies and Solutions Department to implement the City's Community Action Plan on Homelessness. The Department continuously monitors budget to actuals, will report on major updates to the Land Use and Housing Committee, and will report any final variances as part of year-end monitoring, including the impacts variances may have on Fiscal Year 2023 grant funding and program plans.

Hafsa Kaka

Director, Homelessness Strategies and Solutions Department

SF/jmc

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Land Use and Housing Committee of the City Council

May 6, 2022

cc: Honorable Council President and Members of the City Council
Paola Avila, Chief of Staff, Office of the Mayor
Jessica Lawrence, Director of Policy
Jay Goldstone, Chief Operating Officer
Charles Modica, Independent Budget Analyst
Matthew Vespi, Chief Financial Officer
Rolando Charvel, Director and City Comptroller, Department of Finance